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# ATTACHMENT A



BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA

**FILED**

08-17-07  
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In the matter of the Application of the <b>GOLDEN STATE WATERCOMPANY (U 133 W)</b> for an order authorizing it to increase rates for water service by \$2,812,100 or 32.61% in the year 2008; by -\$178,700 or -1.51% in 2009; and by \$109,900 or 0.92% in 2010 in its Arden Cordova Customer Service Area.	Application No. 07-01-009 (Filed January 5, 2007)
In the matter of the Application of the <b>GOLDEN STATE WATER COMPANY (U 133 W)</b> for an order authorizing it to increase rates for water service by \$492,400 or 8.57% in 2008; by \$122,500 or 1.94% in 2009; and by \$160,000 or 2.47% in 2010 in its Bay Point Customer Service Area.	Application No. 07-01-010
In the matter of the Application of the <b>GOLDEN STATE WATER COMPANY (U 133 W)</b> for an order authorizing it to increase rates for water service by \$214,200 or 12.99% in 2008; by \$20,500 or 1.10% in 2009; and by \$32,800 or 1.72% in 2010 in its Clearlake Customer Service Area.	Application No. 07-01-011
In the matter of the Application of the <b>GOLDEN STATE WATER COMPANY (U 133 W)</b> for an order authorizing it to increase rates for water service by \$1,107,200 or 52.69% in 2008; by \$69,900 or 2.17% in 2009; and by \$145,400 or 4.43% in 2010 in its Los Osos Customer Service Area.	Application No. 07-01-012
In the matter of the Application of the <b>GOLDEN STATE WATER COMPANY (U 133 W)</b> for an order authorizing it to increase rates for water service by \$1,432,900 or 43.95% in 2008; by -\$89,500 or -1.89% in 2009; and by \$33,000 or 0.71% in 2010 in its Ojai Customer Service Area.	Application No. 07-01-013

<p>In the matter of the Application of the <b>GOLDEN STATE WATER COMPANY (U 133 W)</b> for an order authorizing it to increase rates for water service by \$2,937,400 or 36.15% in 2008; by \$455,100 or 4.09% in 2009; and by \$310,900 or 2.67% in 2010 in its San Maria Customer Service Area.</p>	<p>Application No. 07-01-014</p>
<p>In the matter of the Application of the <b>GOLDEN STATE WATER COMPANY (U 133W)</b> for an order authorizing it to increase rates for water service by \$1,605,100 or 16.96% in 2008; by \$113,300 or 1.02% in 2009; and by \$222,000 or 1.97% in 2010 in its Simi Valley Customer Service Area.</p>	<p>Application No. 07-01-015</p>

## STIPULATION

### 1.00 Introduction

1.01 This Stipulation resolves a portion of the issues in the general rate case (GRC) application of the Golden State Water Company (GSWC) (U133W) for an increase in its general rates for water service in its Region I Customer Service Area, A. 07-01-009.

1.02 The Parties to this Stipulation are GSWC and the Division of Ratepayer Advocates (DRA) of the Commission, collectively referred to as the "Parties."

1.03 DRA reviewed GSWC's GRC application, which was formally filed on January 5, 2007; made field tours of the water system, and appeared at Public Participation Hearings held in Bay Point, Pittsburg, Clearlake, Los Osos, Rancho Cordova, Santa Maria and Ojai. On May 14, 2007, DRA filed its "Report on the Results of Operations"; "Report on the Region I Administrative Offices"; and "Report on the Cost of Capital". On several occasions beginning on June 15, 2007, the Parties met and conferred. The Parties' stipulations are set forth in following pages:

1.04 Attached are the following appendices:

Appendix A – Comparative Summary of Earnings

Appendix B – Region I Capital Budget Items Stipulated between DRA and GSWC

1.05 The Parties agree that neither signatory to this Stipulation nor any employee of DRA or GSWC assumes any personal liability as a result of



this Stipulation. The Parties agree that no legal action involving any matter related to this Stipulation may be brought in any state or federal court or in any other legal forum against any individual signatory or employee representing the interests of the Parties, any attorney representing the Parties, or the Parties themselves. Any interpretation of this Stipulation, including all rights and remedies of the Parties, shall be decided by the Commission. Furthermore, the Parties understand and intend that according to Commission rules and regulations, the Commission's acceptance and adoption of this Settlement may not be used as a precedent or a policy of any kind for or against any of the Parties or any other water corporation, in this or any future proceeding.

- 1.06 After conducting discovery, negotiating in person, and analyzing their respective interests and claims, the Parties have determined that this Settlement is in their best interests and more cost-effective than undertaking the expenses, delays, and uncertainties of an evidentiary hearing. The Parties jointly request that Commission accept and adopt this proposed Settlement as reasonable, consistent with the law, and in the ratepayers' interests

## **2.00 Plant**

### **2.01 Region I Plant Additions**

GSWC and DRA have resolved some of the differences regarding plant additions in GSWC's Region I. It should be noted that the issue of the amount of overhead and contingency to be applied to the capital budgets will not be finally determined until the Commission rules on these issues. The stipulated capital budgets attached as Appendix B reflect either the overhead rates that GSWC requested, 20.75% in 2007, 26.81% in 2008 & 33.14% in 2009, or DRA's recommended overhead rates of 6.61% in 2007, 17.74% in 2008 and 20.82% in 2009, or a fixed amount, as specified in the notations included in Appendix B.

### **Advice Letter Treatment**

- 2.02 Advice Letter Projects – DRA and GSWC agree that GSWC is authorized to file advice letters seeking authorization to include in rate base, upon completion, the actual costs of the plant additions set forth herein and to receive a corresponding rate adjustment for the additional rate base. Second, the Parties agree to request that the final decision contain an ordering paragraph authorizing each and every advice letter project contained herein. Third, it was agreed upon that the cap on these advice letter projects will only include the overhead and contingency rate that the Commission determines in this proceeding.



Arden Cordova Coloma Reservoir #1 – GSWC requested approval of \$246,000 (\$185,370 plus 20.75% overhead and 10% contingency) in 2007 to replace the roof support system and recoat the interior of the Coloma Reservoir #1. DRA recommended \$78,000 (\$70,000 plus 6.61% overhead and 5% contingency) in 2007 to recoat the interior of the reservoir. After discussions between GSWC and DRA it was agreed that GSWC would initiate a survey by an outside consultant to establish the need to replace the roof support system. If the consultant agrees with GSWC's determination of the need then GSWC may file an advice letter to include in ratebase the cost of the survey, the replacement of the roof support system and to recoat the interior of the reservoir not to exceed \$191,370 plus \$6,000 for the Engineering Survey plus overhead and contingency as resolved by the Commission in this proceeding. If it is determined by the survey that the roof support system does not need replacement then GSWC may file an advice letter to include in ratebase the cost of the survey and to recoat the interior of the reservoir not to exceed \$76,000 plus overhead and contingency as resolved by the Commission in this proceeding.

Bay Point Purchase Hill Street Property – GSWC requested \$452,000 to purchase the residential property adjacent to its Hill Street Treatment Plant to accommodate the treatment modules identified by GSWC as necessary to remove DDBP precursors as required by the Enhanced Surface Water Treatment Rule and the Stage Two Disinfection and Disinfection By-Products (DDBP) Rule. DRA recommended \$0 due to the uncertainty that the project would be successfully completed. After discussions between GSWC and DRA it was agreed that after close of escrow of the purchase of the property GSWC may file an advice letter to include the cost in ratebase capped at \$452,000 as resolved by the Commission in this proceeding.

Simi Valley Brineline Study – GSWC requested \$117,000 (\$80,000 plus 33.14% overhead and 10% contingency) to participate in a regional study to determine the efficacy of extending the Brineline to Simi Valley. DRA recommended that the Company should not ratebase these costs and instead should expense them. In addition, DRA recommended that GSWC should obtain cost recovery through an Advice Letter once such costs are actually incurred. GSWC agreed with this recommendation.

2.03

Region 1 Construction Work in Progress – GSWC forecasted a Construction Work in Progress (CWIP) to be closed in 2007 for each of its operating areas. The issue was resolved between GSWC and DRA as follows:

<u>Operating Area</u>	<u>GSWC</u>	<u>DRA</u>	<u>Settlement</u>
Region 1 Headquarters	\$2,894	\$2,894	\$2,894
Northern District Office	\$0	\$0	\$0



<u>Operating Area</u>	<u>GSWC</u>	<u>DRA</u>	<u>Settlement</u>
Coastal District Office	\$28,054	\$28,054	\$28,054
Arden Cordova	\$3,506,217	\$3,472,302	not resolved <sup>1</sup>
Bay Point	\$268,100	\$268,100	\$268,100
Clearlake	\$436,168	\$436,168	\$436,168
Los Osos	\$848,050	\$100,709	\$360,672
Ojai	\$556,963	\$122,810	\$260,549
Santa Maria	\$675,901	\$323,467	\$425,385
Simi Valley	\$435,573	\$151,200	\$203,394

In addition it was agreed by GSWC and DRA that an audit of the Company's CWIP account should be performed by an outside third party firm. The purpose of the audit will focus on GSWC's regulatory accounting practices regarding CWIP and it's inclusion in rate base. The audit will also review compliance with Commission's guidelines, rules, and decisions. Also to be considered is whether GSWC's CWIP balance should be excluded from rate base and instead allow GSWC to record an Allowance for Funds Used During Construction (AFUDC) for some or all of its constructions projects.

DRA will be responsible for selecting the auditor, and will provide to GSWC prior to the initiation of the audit a copy of the audit scope. GSWC agrees to reimburse the Commission for the cost of the audit. Prior to the initiation of the audit, GSWC will establish a memorandum account to capture and track all expenses related to the audit. Once the audit is completed, GSWC will be allowed to recover the cost of the audit through an advice letter filing. The audit will be performed during the GSWC's Region II and III General Rate Case (GRC) to be filed in July 1, 2008 under the revised rate case plan. The audits findings, conclusions and recommendations will be addressed in the Region II and III GRC proceeding.

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<sup>1</sup> The amount of CWIP to be closed in 2007 for Arden Cordova was not resolved between the parties, due to its inclusion of the Arden System Master Plan, which is a component of CWIP and was disputed by DRA. That issue will be determined by the Commission. GSWC's requested amount included a recorded balance of \$128,586 as of December 31, 2006 and an additional amount of \$33,914 to complete the Plan in 2007.



## **Other Ratebase Items**

2.04

### **Depreciation Accrual Rates**

GSWC and DRA utilized the same methodology and depreciation accrual rates to forecast plant depreciation. DRA agreed with GSWC's composite depreciation rates for each of the individual Operating Areas as follows:

Operating Area	Composite Depreciation Rate
Region 1 Headquarters	10.15%
Northern District Office	28.88%
Coastal District Office	19.69%
Arden Cordova	3.32%
Bay Point	3.45%
Clearlake	3.84%
Los Osos	3.33%
Ojai	4.15%
Santa Maria	3.76%
Simi Valley	3.40%

2.05

### **Working Cash Lag days**

DRA accepted GSWC's methodology for calculating Working Cash. The Working Cash calculation is based on the adopted expense applied to the stipulated average number of lag days. The excess of the Collection Lag Days over the Payment Lag Days is multiplied by the Daily Total of Expenses, Taxes and Depreciation. The Working Cash calculation will be adjusted to include the adopted level of expenses in this case.

3.00

## **Sales**

3.01

### **Customers (Connections)**

GSWC and DRA used the methodology prescribed in the new Rate Case Plan (RCP) to forecast customer growth within each Customer Class. The methodology used by both GSWC and DRA to forecast customer growth was the five year average increase by customer class.

**Arden Cordova**

<u>Customer Class</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Commercial	4,316	4,626	4,936
Industrial	4	4	4
Public Authority	26	26	26
Irrigation	518	585	652
Resale	0	0	0
Reclaimed Water	0	0	0
Other	0	0	0

**Flat Rate**

Commercial	11,103	11,044	10,985
Private Fire	548	562	576

Total	16,515	16,847	17,179
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**Bay Point**

<u>Customer Class</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Commercial	4,876	4,880	4,884
Industrial	7	7	7
Public Auth.	11	9	7
Irrigation	66	76	86
Resale	0	0	0
Reclaimed Water	0	0	0
Other	0	0	0
Private Fire	36	39	42

Total	4,996	5,011	5,026
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**Clearlake**

<u>Customer Class</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Commercial	2,173	2,187	2,201
Industrial	0	0	0
Public Auth.	2	2	2
Irrigation	0	0	0
Resale	0	0	0
Reclaimed Water	0	0	0
Other	0	0	0
Private Fire	4	4	4

Total	2,179	2,193	2,207
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**Los Osos**

<u>Customer Class</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Commercial	3,285	3,301	3,317
Industrial	1	1	1
Public Auth.	8	8	8
Irrigation	1	1	1
Resale	0	0	0
Reclaimed Water	0	0	0
Other	0	0	0
Private Fire	19	19	19
Total	3,314	3,330	3,346

**Ojai**

<u>Customer Class</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Commercial	2,807	2,821	2,835
Industrial	5	6	7
Public Auth.	20	20	20
Irrigation	8	9	10
Resale	0	0	0
Reclaimed Water	15	15	15
Other	1	1	1
Private Fire	33	34	35
Total	2,889	2,906	2,923

**Santa Maria**

<u>Customer Class</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Commercial	13,173	13,249	13,325
Industrial	5	5	5
Public Auth.	16	16	16
Irrigation	21	23	25
Resale	0	0	0
Reclaimed Water	0	0	0
Other	0	0	0
Private Fire	39	39	39
Total	13,254	13,332	13,410

**Simi Valley****Customer Class**

	<u>2008</u>	<u>2009</u>	<u>2010</u>
Commercial	13,065	13,089	13,113
Industrial	38	44	50
Public Auth.	115	115	115
Irrigation	20	23	26
Resale	0	0	0
Reclaimed Water	0	0	0
Other	9	10	11
Private Fire	158	167	176
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Total	13,405	13,448	13,491



Sales per Customer

GSWC and DRA used a five year average to forecast usage per customer for all customer classes other than Commercial/Residential. DRA accepted GSWC's estimates for the water consumption for all customer classes in Bay Point, Los Osos and Ojai and differed in Arden Cordova, Clearlake, Santa Maria and Simi Valley in Commercial / Residential class only. After several discussions, the parties settled on water consumption as set in the table below.

**Arden Cordova**

<u>Customer Class</u>	<u>GSWC</u>	<u>DRA</u>	<u>Stipulated</u>
Commercial	829	1,100	860
Industrial	404	404	404
Public Authority	6,130.9	6,130.9	6,130.9
Irrigation	1,455.2	1,455.2	1,455.2
Resale	0	0	0
Contract	0	0	0
Other	137.8	137.8	137.8

Flat Rate

Commercial	376.8	376.8	376.8
Public Authority	0	0	0
Private Fire	39.2	39.2	39.2

**Bay Point**

<u>Customer Class</u>	<u>GSWC</u>	<u>DRA</u>	<u>Stipulated</u>
Commercial	190.35	190.35	190.35
Industrial	25,481.60	25,481.60	25,481.60
Public Authority	2,012.00	2,012.00	2,012.00
Irrigation	1,596.80	1,596.80	1,596.80
Resale	0	0	0
Contract	0	0	0
Other	0	0	0

Flat Rate

Commercial	0	0	0
Public Authority	0	0	0
Private Fire	199.00	199.00	199.00

**Clearlake**

<u>Customer Class</u>	<u>GSWC</u>	<u>DRA</u>	<u>Stipulated</u>
Commercial	82.4	85.9	84.2
Industrial	0	0	0
Public Authority	44.6	44.6	44.6
Irrigation	0	0	0
Resale	0	0	0
Contract	0	0	0
Other	0	0	0

**Flat Rate**

Commercial	0	0	0
Public Authority	0	0	0
Private Fire	0	0	0

**Los Osos**

<u>Customer Class</u>	<u>GSWC</u>	<u>DRA</u>	<u>Stipulated</u>
Commercial	174.0	174.0	174.0
Industrial	22.4	22.4	22.4
Public Authority	2,207.4	2,207.4	2,207.4
Irrigation	206.4	206.4	206.4
Resale	0	0	0
Contract	0	0	0
Other	742.4	742.4	742.4

**Flat Rate**

Commercial	0	0	0
Public Authority	0	0	0
Private Fire	0	0	0



**Ojai**

<u>Customer Class</u>	<u>GSWC</u>	<u>DRA</u>	<u>Stipulated</u>
Commercial	300.5	300.5	300.5
Industrial	97.2	97.2	97.2
Public Authority	1,339.8	1,339.8	1,339.8
Irrigation	8,235.4	8,235.4	8,235.4
Resale	0	0	0
Contract	786.4	786.4	786.4
Other	91.4	91.4	91.4

**Flat Rate**

Commercial	0	0	0
Public Authority	0	0	0
Private Fire	1	1	1

**Santa Maria**

<u>Customer Class</u>	<u>GSWC</u>	<u>DRA</u>	<u>Stipulated</u>
Commercial	310.4	317.7	314.1
Industrial	38.0	38.0	38.0
Public Authority	6,542.6	6,542.6	6,542.6
Irrigation	1,726.4	1,726.4	1,726.4
Resale	0	0	0
Contract	0	0	0
Other	409.4	409.4	409.4

**Flat Rate**

Commercial	0	0	0
Public Authority	0	0	0
Private Fire	72.2	72.2	72.2

**Simi Valley**

<u>Customer Class</u>	<u>GSWC</u>	<u>DRA</u>	<u>Stipulated</u>
Commercial	245.1	249.2	249.2
Industrial	916.2	916.2	916.2
Public Authority	2,185.4	2,185.4	2,185.4
Irrigation	1,376.4	1,376.4	1,376.4
Resale	0	0	0
Contract	0	0	0
Other	263.6	263.6	263.6

**Flat Rate**

Commercial	0	0	0
Public Authority	0	0	0
Private Fire	912.6	912.6	912.6

**3.03****Water Loss for Water**

Other than Clearlake, GSWC and DRA agree to use a five-year average of historical Water Loss to forecast test year levels. In Clearlake, the parties agree to use three-year average of historical Water Loss.

<u>CSA</u>	<u>GSWC</u>	<u>DRA</u>	<u>Stipulated</u>
Arden Cordova	2.92%	2.92%	2.92%
Bay Point	8.02%	8.02%	8.02%
Clearlake	47.48%	35.35%	44.6%
Los Osos	7.59%	7.59%	7.59%
Ojai	13.32%	13.32%	13.32%
Santa Maria	10.54%	10.54%	10.54%
Simi Valley	7.13%	7.13%	7.13%

**4.00****Labor****4.01**

**Region I Labor** - GSWC and DRA have resolved some of the differences regarding new positions and labor expenses in GSWC's Region I. It should be noted that the issue of the Northern District Water Conservation Coordinator, Coastal District Engineering Technician III, Los Osos Water Supply Operator II and Simi Valley Water Supply Operator II positions will not be finally determined until the Commission rules on these issues. GSWC's Region I forecast for total labor was based on its 2006 organizational structure of 92 positions and actual annual salaries. Within the 2006 organizational structure, GSWC requested to include in rates eight (8) positions that have been posted and filled since GSWC's last formal GRC in 2000. GSWC also requested four (4) new positions to be included in rates starting in 2008. In forecasting the labor expenses,

GSWC used twelve month recorded ratios of expense to capital labor. GSWC then added to this base inflation, overtime, merit increases, stand-by and call-out pay to derive the forecast for the Test Year. For the CSA Offices, DRA recommended labor expenses derived by inflating the 2006 recorded labor to 2008 dollars. GSWC and DRA settled on the labor expenses for all of the CSA Offices with the exception of the Los Osos and Simi Valley CSA's where DRA recommended disallowing two (2) requested positions that are to be filled in 2007. For the **Region I Headquarters**, DRA agreed with GSWC's recommended labor expenses to include GSWC's requested Water Quality Manager. GSWC and DRA agreed to forgo including the labor expenses for the requested Account Analyst II position in 2008 – DRA and GSWC agreed to move the labor expenses for this position to Outside Services. There, the money could be used for hiring temporary employees instead of hiring a full-time employee. DRA and GSWC agreed on an annual amount of \$28,848 to be included in the Region I Headquarters Outside Services. For the **Northern District Office**, DRA agreed with GSWC's recommended labor expenses to include the requested SCADA Technician and the Engineering Technician III. After further discussions the Parties agreed that the following labor expenses are reasonable for the Test Year 2008.



<b>Region I Headquarters</b>	<u>GSWC</u>	<u>DRA</u>	<u>Stipulation</u>
Operations Labor	\$ 30,427	\$ 28,000	\$ 28,560
Maintenance Labor	0	0	0
A&G Labor	<u>575,276</u>	<u>529,100</u>	<u>539,900</u>
Total Labor Expense	\$ 605,703	\$ 557,100	\$ 568,460
<b>Northern District Office</b>	<u>GSWC</u>	<u>DRA</u>	<u>Stipulation</u>
Operations Labor	\$ 90,310	\$ 60,500	1/
Maintenance Labor	331	0	1/
A&G Labor	<u>149,987</u>	<u>100,400</u>	1/
Total Labor Expense	\$ 240,628	\$ 160,900	1/
<b>Coastal District Office</b>	<u>GSWC</u>	<u>DRA</u>	<u>Stipulation</u>
Operations Labor	\$ 87,500	\$ 85,500	1/
Maintenance Labor	7,100	0	1/
A&G Labor	<u>180,850</u>	<u>176,700</u>	1/
Total Labor Expense	\$ 275,500	\$ 262,200	1/
<b>Arden Cordova CSA</b>	<u>GSWC</u>	<u>DRA</u>	<u>Stipulation</u>
Operations Labor	\$ 604,474	\$ 583,200	\$ 593,900
Maintenance Labor	102,261	91,000	96,700
A&G Labor	<u>58,082</u>	<u>57,200</u>	<u>57,700</u>
Total Labor Expense	\$ 764,817	\$ 731,400	\$ 748,300
<b>Bay Point CSA</b>	<u>GSWC</u>	<u>DRA</u>	<u>Stipulation</u>
Operations Labor	\$ 306,400	\$ 306,400	\$ 306,400
Maintenance Labor	71,500	68,000	70,000
A&G Labor	<u>43,600</u>	<u>43,600</u>	<u>43,600</u>
Total Labor Expense	\$ 421,500	\$ 418,000	\$ 420,000
<b>Clearlake CSA</b>	<u>GSWC</u>	<u>DRA</u>	<u>Stipulation</u>
Operations Labor	\$ 207,900	\$ 207,900	\$ 207,900
Maintenance Labor	35,800	35,800	35,800
A&G Labor	<u>16,500</u>	<u>16,500</u>	<u>16,500</u>
Total Labor Expense	\$ 260,200	\$ 260,200	\$ 260,200
<b>Los Osos CSA</b>	<u>GSWC</u>	<u>DRA</u>	<u>Stipulation</u>
Operations Labor	\$ 232,700	\$ 155,100	1/
Maintenance Labor	57,200	40,000	1/
A&G Labor	<u>41,400</u>	<u>27,100</u>	1/
Total Labor Expense	\$ 331,300	\$ 222,200	1/

<b>Ojai CSA</b>	<u>GSWC</u>	<u>DRA</u>	<u>Stipulation</u>
Operations Labor	\$ 254,100	\$ 216,800	\$ 240,000
Maintenance Labor	44,700	44,700	44,700
A&G Labor	<u>52,800</u>	<u>52,800</u>	<u>52,800</u>
Total Labor Expense	\$ 351,600	\$ 314,300	\$ 337,500

<b>Santa Maria CSA</b>	<u>GSWC</u>	<u>DRA</u>	<u>Stipulation</u>
Operations Labor	\$ 509,000	\$ 509,000	\$ 509,000
Maintenance Labor	147,600	147,600	147,600
A&G Labor	<u>56,300</u>	<u>50,800</u>	<u>53,600</u>
Total Labor Expense	\$ 712,900	\$ 707,400	\$ 710,200

<b>Simi Valley CSA</b>	<u>GSWC</u>	<u>DRA</u>	<u>Stipulation</u>
Operations Labor	\$ 324,000	\$ 281,800	1/
Maintenance Labor	73,500	73,500	1/
A&G Labor	<u>73,500</u>	<u>60,000</u>	1/
Total Labor Expense	\$ 471,000	\$ 415,300	1/

1/ Litigated Position

- 4.02 Merit Increase Adjustment – GSWC included a 1.28% performance based merit adjustment in its labor expense forecast. DRA did not include any merit adjustment in its recommendation. Upon further discussions between GSWC and DRA, the Parties agreed that it is appropriate to include a merit adjustment of 1.28% to derive the Region I labor expenses for the Test Year.

## 5.00 **Administrative and General Expenses**

- 5.01 Office Supplies - To forecast Office Supplies expenses, GSWC typically used an inflation adjusted average of the previous five years recorded data. DRA based its forecast on an average of three or five of the past five years.

After discussions, the Parties agree to the following estimates for Office Supplies in 2008:



2008

Office Supplies

<u>CSA</u>	<u>GSWC</u>	<u>DRA</u>	<u>Stipulated</u>
Arden Cordova	\$ 58,100	\$ 56,800	\$ 57,400
Bay Point	45,700	45,700	45,700
Clearlake	39,600	39,600	39,600
Los Osos	39,600	39,600	39,600
Ojai	44,000	44,000	44,000
Santa Maria	69,400	45,200	60,000
Simi Valley	34,100	34,100	34,100
Northern Dist.	22,700	22,700	22,700
Coastal Dist.	36,900	36,900	36,900
Region I HQ	291,500	260,200	275,850

- 5.02 Injuries and Damages - To forecast Injuries and Damage expenses, DRA and GSWC typically used an inflation adjusted average of the previous five years recorded data.

The Parties agree to the following estimates for Injuries and Damages in 2008:

2008

Injuries and Damages

<u>CSA</u>	<u>GSWC</u>	<u>DRA</u>	<u>Stipulated</u>
Arden Cordova	\$ 1,000	\$ 1,000	\$ 1,000
Bay Point	0	0	0
Clearlake	100	100	100
Los Osos	\$0	0	0
Ojai	600	600	600
Santa Maria	1,300	1,300	1,300
Simi Valley	0	0	0

- 5.03 Pension and Benefits - To forecast Pension and Benefits expenses, GSWC typically used an inflation adjusted average of the previous five years recorded data. DRA based its forecast on an average of three or five of the past five years.

After discussions, the Parties agree to the following estimates for Pension and Benefits in 2008:



2008

Pension and Benefits

<u>CSA</u>	<u>GSWC</u>	<u>DRA</u>	<u>Stipulated</u>
Arden Cordova	\$ 5,700	\$ 5,700	\$ 5,700
Bay Point	8,000	6,100	6,100
Clearlake	4,200	4,200	4,200
Los Osos	600	600	600
Ojai	2,900	2,900	2,900
Santa Maria	7,200	5,900	5,900
Simi Valley	1,600	1,600	1,600
Northern Dist.	19,600	19,600	19,600
Coastal Dist.	10,000	10,000	10,000
Region I HQ	33,100	33,100	33,100

- 5.04 Business Meals - To forecast Business Meals expense, GSWC typically used an inflation adjusted average of the previous five years recorded data.

The Parties agree to the following estimates for Business Meals in 2008:

2008

Business Meals

<u>CSA</u>	<u>GSWC</u>	<u>DRA</u>	<u>Stipulated</u>
Arden Cordova	\$ 300	\$ 300	\$ 300
Bay Point	700	700	700
Clearlake	300	300	300
Los Osos	200	200	200
Ojai	1,200	1,200	1,200
Santa Maria	1,200	1,200	1,200
Simi Valley	800	800	800
Northern Dist.	1,000	1,000	1,000
Coastal Dist.	1,900	1,900	1,900
Region I HQ	9,000	9,000	9,000

- 5.05 Regulatory Commission Expense – GSWC based its estimate for Region I Regulatory Commission Expense on a comparable cost for another rate case, while DRA's estimate is a combination of Region I recorded data and components of GSWC's estimates.

After discussions between the Parties GSWC and DRA agree to the following:

2008

Regulatory Commission Expense

<u>CSA</u>	<u>GSWC</u>	<u>DRA</u>	<u>Stipulated</u>
Arden Cordova	\$ 134,200	\$ 63,300	\$ 103,700
Bay Point	28,500	25,700	22,000
Clearlake	9,700	8,100	7,500
Los Osos	24,600	12,200	14,000
Ojai	31,100	11,800	17,400
Santa Maria	93,100	44,700	54,500
Simi Valley	83,200	48,600	64,200

5.06 Outside Services - To forecast Outside Services expenses, GSWC typically used an inflation adjusted average of the previous five years recorded data. DRA based its forecast on an average of three or five of the past five years.

For the Region I Headquarters, GSWC and DRA agreed to forgo including the labor expenses for the requested Account Analyst II position in 2008 and agreed to move two-thirds of the labor expenses for this position to Outside Services. GSWC also agreed to forgo the replacement of the phone system, in turn DRA agreed to increase outside services by \$15,000 per year to cover repair costs.

After discussions, the Parties agree to the following estimates for Outside Services in 2008:

2008

Outside Services

<u>CSA</u>	<u>GSWC</u>	<u>DRA</u>	<u>Stipulated</u>
Arden Cordova	\$ 159,300	\$ 159,300	\$ 159,300
Bay Point	40,400	10,200	25,000
Clearlake	2,200	2,200	2,200
Los Osos	75,800	75,800	75,800
Ojai	50,900	50,900	50,900
Santa Maria	130,200	48,800	75,000
Simi Valley	16,400	6,700	11,500
Northern Dist.	13,900	13,900	13,900
Coastal Dist.	900	900	900
Region I HQ	87,300	42,600	108,850

5.07 Miscellaneous - To forecast Miscellaneous expense, DRA and GSWC typically used an inflation adjusted average of the previous five years



recorded data.

The Parties agree to the following estimates for Miscellaneous in 2008:

2008

<u>Miscellaneous</u>			
<u>CSA</u>	<u>GSWC</u>	<u>DRA</u>	<u>Stipulated</u>
Arden Cordova	\$ 25,100	\$ 25,100	\$ 25,100
Bay Point	1,100	1,100	1,100
Clearlake	600	600	600
Los Osos	300	300	300
Ojai	2,500	2,500	2,500
Santa Maria	2,100	2,100	2,100
Simi Valley	5,700	5,700	5,700
Northern Dist.	1,000	1,000	1,000
Coastal Dist.	2,300	2,300	2,300
Region I HQ	3,700	3,700	3,700

- 5.08 Rent - To forecast Rent expense, DRA and GSWC used data from leases.

The Parties agree to the following estimates for Rent in 2008:

2008

<u>Rent</u>			
<u>CSA</u>	<u>GSWC</u>	<u>DRA</u>	<u>Stipulated</u>
Arden Cordova	\$ 12,200	\$ 12,200	\$ 12,200
Bay Point	29,100	29,100	29,100
Clearlake	12,400	12,400	12,400
Los Osos	0	0	0
Ojai	25,500	25,500	25,500
Santa Maria	72,700	72,700	72,700
Simi Valley	42,800	42,800	42,800
Northern Dist.	0	0	0
Coastal Dist.	0	0	0
Region I HQ	215,400	215,400	215,400

- 5.09 Other Maintenance of General Plant - To forecast Other Maintenance of General Plant expenses, GSWC typically used an inflation adjusted average of the previous five years recorded data. DRA based its forecast on an average of three or five of the past five years.



After discussions, the Parties agree to the following estimates for Other Maintenance of General Plant in 2008:

2008

<u>Other Maintenance of General Plant</u>			
<u>CSA</u>	<u>GSWC</u>	<u>DRA</u>	<u>Stipulated</u>
Arden Cordova	\$ 22,100	\$ 22,100	\$ 22,100
Bay Point	56,600	12,300	34,400
Clearlake	1,600	1,600	1,600
Los Osos	8,900	5,300	5,300
Ojai	12,000	4,800	6,000
Santa Maria	8,000	8,000	8,000
Simi Valley	11,100	2,300	6,700
Northern Dist.	8,000	8,000	8,000
Coastal Dist.	1,700	1,700	1,700
Region I HQ	51,000	51,000	51,000

**6.00 Operations and Maintenance**

6.01 Other Operating Expenses – To forecast Other Operating Expenses, GSWC used an inflation adjusted average of the previous five year's recorded data. DRA based its forecast on an average of three or five of the past five years.

After discussions, the Parties agree to the following estimates for Other Operating Expenses in 2008:

2008

<u>Other Operating Expenses</u>			
<u>CSA</u>	<u>GSWC</u>	<u>DRA</u>	<u>Stipulated</u>
Arden Cordova	\$ 453,600	\$ 371,400	\$ 417,400
Bay Point	215,400	211,200	214,700
Clearlake	89,700	89,700	89,700
Los Osos	81,400	81,400	81,400
Ojai	78,200	68,800	70,000
Santa Maria	298,300	271,700	275,400
Simi Valley	86,500	86,500	86,500
Northern Dist.	300	300	300
Coastal Dist.	900	900	900
Region I HQ	3,200	3,200	3,200

6.02 Uncollectible Rates – DRA and GSWC used the same uncollectible rates

to forecast uncollectible expense.

The parties both used the following uncollectible rates in 2008:

<u>Operating Area</u>	<u>Uncollectible Rate</u>
Arden Cordova	0.087%
Bay Point	0.296%
Clearlake	0.460%
Los Osos	0.096%
Ojai	0.158%
Santa Maria	0.062%
Simi Valley	0.132%

- 6.03 Other Maintenance Expenses – To forecast Other Maintenance Expenses, GSWC used an inflation adjusted average of the previous five year's recorded data. DRA based its forecast on an average of three or five of the past five years.

After discussions, the Parties agree to the following estimates for Other Maintenance Expenses in 2008:

2008

<u>Other Maintenance Expenses</u>			
<u>CSA</u>	<u>GSWC</u>	<u>DRA</u>	<u>Stipulated</u>
Arden Cordova	\$ 190,800	\$ 186,000	\$ 188,400
Bay Point	110,200	110,200	110,200
Clearlake	43,800	43,800	43,800
Los Osos	78,200	78,200	78,200
Ojai	270,800	270,800	270,800
Santa Maria	337,600	245,400	300,000
Simi Valley	92,700	87,000	89,800
Northern Dist.	0	0	0
Coastal Dist.	100	100	100
Region I HQ	0	0	0

- 6.04 Chemical Expenses – Other than Arden Cordova, Los Osos and Ojai, GSWC used an inflation adjusted average of the previous five year's recorded data to forecast Chemicals Expenses. DRA based its estimate on an inflation adjusted average of the previous five year's recorded data.

After discussions between the Parties GSWC and DRA agree to the following level of Chemical Expenses:

2008

Chemicals

<u>CSA</u>	<u>GSWC</u>	<u>DRA</u>	<u>Stipulated</u>	
Arden Cordova	\$135,400	\$145,100	\$131,700	(\$8.55 per AF)
Bay Point	\$111,500	\$110,000	\$110,000	
Clearlake	\$43,200	\$36,100	\$39,600	
Los Osos	\$171,600	\$152,900	\$162,900	
Ojai	\$39,400	\$35,100	\$37,300	
Santa Maria	\$43,600	\$44,000	\$44,000	
Simi Valley	\$5,700	\$5,700	\$5,700	

**7.00 Taxes Other Income**

- 7.01 Property Taxes – GSWC and DRA both used the same methodology of the five-year average of property tax expenses divided by the five-year average of utility plant in service to derive the property tax rates.

GSWC and DRA agree to the following property tax rate for use in the test years:

<u>Operating Area</u>	<u>Property Tax Rate</u>
Arden Cordova	0.38%
Bay Point	0.38%
Clearlake	0.34%
Los Osos	0.44%
Ojai	0.47%
Santa Maria	0.34%
Simi Valley	0.42%

- 7.02 Payroll Taxes – GSWC and DRA agree to apply a rate of 8.06% to all labor expenses, as calculated in GSWC's forecast.

- 7.03 Local Taxes – GSWC and DRA used the same methodology of applying the 5-year average recorded rate of local taxes on all revenue.

The local tax rates used for 2008 are as follows:



Operating Area	Local Tax Rate
Arden Cordova	0.306%
Bay Point	1.197%
Clearlake	0.005%
Los Osos	0.0%
Ojai	1.188%
Santa Maria	0.0%
Simi Valley	1.257%

## 8.00 Supply

8.01 Sources -- A combination of historical usage, expected developments, and constraints on systems were analyzed to determine the level of production from wells and purchased water. The difference in supply volume is attributable to differences in the Parties' projection of sales and water loss percentages, which is addressed in section 3. Set forth below is the stipulated supply mix volume in KCcf for 2008, 2009 and 2010.

Arden Cordova CSA	<u>2008</u>	<u>2009</u>	<u>2010</u>
Wells Production	6,713.7	7,066.4	7411.5
Purchased	0.0	0.0	0.0
Surface	2,383.5	2,383.5	2,383.5
Total	9,097.2	9,449.9	9,795.0
Bay Point CSA	<u>2008</u>	<u>2009</u>	<u>2010</u>
Wells Production	90.7	90.7	90.7
Purchased	1,258.7	1,273.2	1,281.2
Total	1,349.4	1,363.9	1,372.0
Clearlake CSA	<u>2008</u>	<u>2009</u>	<u>2010</u>
Wells Production	0.0	0.0	0.0
Purchased	290.2	292.5	294.7
Surface	58.3	58.3	58.3
Total	348.6	350.8	353.1

<b>Los Osos CSA</b>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Wells Production	638.0	640.2	642.5
Purchased	0.0	0.0	0.0
Total	638.0	640.2	642.5
<b>Ojai CSA</b>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Wells Production	880.5	894.9	909.4
Purchased	214.1	214.1	214.1
Total	1,094.6	1,109.0	1,123.6
<b>Santa Maria CSA</b>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Wells Production	4,786.0	4,816.5	4,847.1
Purchased	0.0	0.0	0.0
Total	4,786.0	4,816.5	4,847.1
<b>Simi Valley CSA</b>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Wells Production	448.3	448.3	448.3
Purchased	3,554.0	3,580.0	3,605.9
Total	4,002.3	4,028.3	4,054.2

- 8.02 Supply Cost -- The Parties agree to use GSWC's methodology to forecast purchased water and purchased power costs. The difference in supply cost is attributable to the differences in the Parties' projection of sales, which is addressed in section 3. The latest available rates prior to producing the final decision tables should be used as referenced in paragraph 9.03.
- 8.03 Pump taxes, Santa Maria -- GSWC requested \$218,000 in test year 2008 to cover costs related to the Santa Maria Adjudication. GSWC and DRA agreed to remove these costs from the test year and defer cost recovery to Phase Two of A.06-02-026.

8.04 Allocated Common Customer Accounts – General Office and Allocated General Office Expense – GSWC and DRA agree that the allocated costs related to the General Office will be as set forth in the final decision pending in GSWC's A.06-02-023.

8.05 Allocated Region Office Expense – GSWC and DRA agreed on the allocation of the Region Office Expenses but did not agree on the expenses. After much discussion, GSWC and DRA agreed to include \$15,000 per year for phone maintenance expense to offset delaying the replacement of the existing phone system and settled all other outstanding issues regarding the Region Office Expenses.

Allocated Region Office Expense

<u>CSA</u>	<u>GSWC</u>	<u>DRA</u>	<u>Stipulated</u>
Arden Cordova	\$ 493,200	\$ 445,900	\$ 480,600
Bay Point	104,800	94,700	102,100
Clearlake	35,700	32,300	34,800
Los Osos	66,600	60,100	64,900
Ojai	82,900	74,900	80,800
Santa Maria	259,600	234,000	252,400
Simi Valley	305,700	276,100	297,900

8.06 Allocated District Office Expense – GSWC and DRA did not disagree on the methodology to allocate the District Office Expenses but did disagree on the labor cost for the district offices. These costs will not be finally determined until the Commission rules on these issues.

Allocated District Office Expense

<u>CSA</u>	<u>GSWC</u>	<u>DRA</u>	<u>Stipulated</u>
Arden Cordova	\$ 277,300	\$ 210,300	1/
Bay Point	58,800	44,600	1/
Clearlake	20,100	15,200	1/
Los Osos	36,500	35,000	1/
Ojai	45,800	44,000	1/
Santa Maria	142,300	136,700	1/
Simi Valley	167,200	160,700	1/

1/ litigated position



**9.00 Common Issues**

9.01 Inflation – The Parties adopt the most current available inflation factors provided by the DRA Energy Cost of Service Branch as set for in the Commission's New Rate Case Plan, D.04-06-018.

9.02 Established Inflation Factors – The Parties agree that the Established Factors should be as set forth in the Commission's New Rate Case Plan guidelines, D.04-06-018.

9.03 Rates Charged for Purchased Water and Purchased Power  
The Parties agree the latest available rates prior to developing the decision tables should be used to calculate supply expenses in the final decision.

**10.00 Cost of Capital**

10.01 Return on Equity – GSWC requested a return on equity of 11.25%. DRA recommended a return on equity of 10.09%. Following discussions between the parties it was agreed that a return on equity on 10.2% was reasonable.

10.02 Cost of Debt – GSWC requested a cost of debt of 7.46%. DRA concurred with this rate.

10.03 Capital Structure – GSWC requested a capital structure of 48.5% debt and 51.5% equity. DRA accepted GSWC request.

10.04 Return on Ratebase – The agreements described in paragraphs 10.01 to 10.03 result in a return on ratebase of 8.87%

**11.00 Other Issues**

11.01 Low Income Program (CARW) – GSWC proposed a low income ratepayer assistance program in the seven ratemaking districts in Region I. The key components of the proposal were; eligibility for the program would be based on household income and household sizes, which are the same criteria used for GSWC's low income assistance program in its Region II and Region III ratemaking areas, the monthly discount would be a fixed amount applied to the monthly service charge equal to approximately 15 percent of the average bill for a residential customer in that ratemaking district and the costs of the program for each of the seven ratemaking districts would be recovered through a surcharge charged to all residential customer in Region I.

DRA generally agreed with GSWC proposal but proposed a different way

of calculating the LIRA benefit. DRA proposed the discount be based on 50% of the service charge in each ratemaking area subject to a \$15 cap.

GSWC and DRA discussed several alternatives and agreed the LIRA benefit would be a fixed amount equivalent to a 15% reduction on a monthly bill using 15 Ccf for each district. GSWC and DRA also agreed that GSWC would start recovering the costs of the program through a commodity charge at the time the discount is provided and GSWC will establish a balancing account to track the income and expense of the program. The discount amounts in this settlement will remain in effect until the next Region I GRC.

The details are as follows:

#### **A. ELIGIBLE CUSTOMERS**

The Parties agree that the LIRA program will provide low income assistance to all eligible residential customers with 5/8"x 3/4" and 3/4" metered service who meet the income level for the California Alternate Rates For Energy (CARE) Program.

The Parties agree that qualifying customers will provide either proof of participation in the CARE program of Pacific Gas and Electric, Southern California Edison (SCE) or Southern California Gas Company by submitting a copy of a utility bill; or customers who meet CARE income requirements but do not participate in a CARE program may qualify by submitting a self-certification form as proof of income.<sup>2</sup>

GSWC is authorized to conduct random post-enrollment eligibility verification of self-certifying customers.

Non-profit group living facilities, agricultural employee housing facilities and migrant farm worker housing centers that are enrolled in the CARE program will qualify for LIRA.

#### **B. LOW-INCOME CREDIT**

Eligible customers will receive a flat monthly credit as shown in the table below. This amount was chosen because it represents approximately 15 percent of a monthly customer bill with usage of 15 Ccf.

<b>CSA</b>	<b>GSWC Proposal</b>	<b>DRA Proposal</b>	<b>Settlement</b>
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<sup>2</sup> CARE program allows customers to self-verify and submit proof of income upon request.



Arden Cordova	\$ 3.45	\$ 5.00	\$ 5.00
Arden Cordova Flat	6.37	5.00	5.00
Bay Point	12.36	14.25	12.00
Clearlake	10.79	15.00	16.00
Los Osos	11.17	14.00	12.00
Ojai	18.75	14.00	11.00
Santa Maria	9.35	11.00	7.00
Simi Valley	8.93	6.00	7.00

Credits will be adjusted only during future general rate case proceedings if necessary.

Non-profit group living facilities, agricultural employee housing facilities, and migrant farm worker housing centers will receive a flat monthly credit of \$20.00.

GSWC agrees to identify LIRA assistance on its monthly bills as "Low Income Credit."

#### **C. NOTICE AND ELIGIBILITY RENEWAL**

GSWC agrees to send two notices to its customers in the first year of the program, then annually thereafter. GSWC will print the notices in English, Spanish, and in other languages it finds prominently used by GSWC customers.

Similar to the CARE program, qualifying customers will be required to re-qualify every two years.

GSWC will submit copies of the customer notices and the LIRA application to the Division of Ratepayer Advocates prior to distribution.

#### **D. LOW-INCOME SUBSIDY**

The Parties estimate the total annual subsidy to be \$720,000. This projected subsidy is based on a participation rate of 65% of eligible households to account for the fact that estimates of households meeting the CARE eligibility guidelines include energy customers who live in multi-family housing and these customers are not direct customers of GSWC.

#### **E. LOW-INCOME SURCHARGE**



Parties agree GSWC will fund the LIRA program via a monthly volumetric surcharge on every unit of water sold by GSWC.<sup>3</sup> Parties estimate that the volumetric surcharge will be approximately \$0.04 per hundred cubic feet (Ccf) of water per month.<sup>4</sup> Any under-collection or over-collection in the balancing account will be recovered or refunded as part of GSWC's general rate case proceedings.

GSWC agrees to explicitly identify the LIRA surcharges on customer bills. GSWC will not charge this surcharge to customers participating in the LIRA program.

#### **F. EFFECTIVE DATE**

The Parties agree that the LIRA Program will be effective within 90 days after the approval of this settlement.

#### **G. ACCOUNTING TREATMENT**

The Parties agree that GSWC can implement a balancing account to record all surcharge revenues and costs related to the implementation and administration of the LIRA program. The balancing account will accrue interest at the 90-day commercial paper rate. Necessary adjustments to the surcharge will be made in the general rate cases or in an Advice Letter if any significant over/under-collection is evident.

GSWC agrees to provide an annual summary report of the LIRA program to the Commission's Water Division and DRA, and to continue program review in its future general rate cases. The annual summary report will contain the status of the program including an accounting of benefits provided and surcharges collected, evaluation of costs, participation level, proposed improvements to the program, as well as the status of the balancing account.

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<sup>3</sup> A volumetric surcharge rate design ties the surcharge to consumption level where customers pay an equal amount per Ccf of water consumed.

<sup>4</sup> Total estimated subsidy is \$720,307 per year. Total projected consumption by non-qualifying customers for the company is 18,025,523 Ccf. The estimated surcharge per Ccf is 4 cents (\$720,307/18,025,523 Ccf = \$0.4 per Ccf).

*PAS*  
Dated: August \_\_, 2007

*cwl*  
\_\_\_\_\_  
DANILO SANCHEZ

Division of Ratepayer Advocates  
California Public Utilities Commission  
505 Van Ness Ave  
San Francisco, CA 94102  
(415) 703-2771

Dated: August 16, 2007

*Keith Switzer*  
\_\_\_\_\_  
KEITH SWITZER

Vice President of Regulatory Affairs  
Golden State Water Company  
630 East Foothill Boulevard  
San Dimas, CA 91773  
(909) 394-3600

*cwl PAS*

Dated: August 17, 2007

  
DANA S. APPLING,

Division of Ratepayer Advocates Director  
**California Public Utilities Commission**  
505 Van Ness Ave  
San Francisco, CA 94102  
(415) 703-2771

Dated: August \_\_, 2007

\_\_\_\_\_  
KEITH SWITZER

Vice President of Regulatory Affairs  
**Golden State Water Company**  
630 East Foothill Boulevard  
San Dimas, CA 91773  
(909) 394-3600



## APPENDIX A

## APPENDIX A

RECONCILIATION EXHIBIT  
GOLDEN STATE WATER COMPANY  
Region 1 -- Simi Valley A.07-01-015  
TEST YEAR 2008

## Page 1

SUMMARY OF EARNINGS	GSWC	Change	GSWC Stipulation	Difference	DRA Stipulation	Change	DRA
AT PRESENT RATES:							
Operating Revenues	9,867.5	116.5	9,984.0	0.0	9,984.0	0.0	9,984.0
Oper. & Maint. Expenses							
Purchased Water	5,340.4	94.0	5,434.4	0.0	5,434.4	(0.0)	5,434.4
Purchased Power	277.3	4.0	281.3	0.0	281.3	0.0	281.3
Pump Taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Chemicals	5.7	0.0	5.7	0.0	5.7	0.0	5.7
Common Cust. Acct. (C)	124.7	0.0	124.7	39.9	84.8	0.4	84.4
Common Cust. Acct. (R)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Common Cust. Acct. (D)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Postage	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Uncollectibles	13.0	0.2	13.2	0.0	13.2	0.1	13.1
Oper-Labor	324.0	0.0	324.0	42.2	281.8	0.0	281.8
Oper-Others	86.5	0.0	86.5	0.0	86.5	(0.0)	86.5
Maint-Labor	73.5	0.0	73.5	0.0	73.5	0.0	73.5
Maint-Others	92.7	(2.9)	89.8	0.0	89.8	2.8	87.0
A&G Expenses							
Office Supplies	34.1	0.0	34.1	0.0	34.1	(0.0)	34.1
Insurance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Injuries & Damages	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Pension & Benefits	1.6	0.0	1.6	0.0	1.6	(0.0)	1.6
Business Meals	0.8	0.0	0.8	0.0	0.8	(0.0)	0.8
Regulatory Comm	83.2	(19.0)	64.2	0.0	64.2	15.6	48.6
Outside Services	16.4	(4.9)	11.5	0.0	11.5	4.8	6.7
Misc	5.7	0.0	5.7	0.0	5.7	(0.0)	5.7
Alloc Gen Office	1,385.0	0.0	1,385.0	427.9	957.0	12.0	945.0
Alloc Region Office	305.7	(7.8)	297.9	0.0	297.9	21.8	276.1
Alloc District Office	167.2	0.0	167.2	6.6	160.7	(3.0)	163.7
Maintenance	11.1	(4.4)	6.7	0.0	6.7	4.4	2.3
Rent	42.8	0.0	42.8	0.0	42.8	0.0	42.8
A & G Exp. Capitalized	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A&G Labor	73.5	0.0	73.5	13.5	60.0	0.0	60.0
Depreciation	706.8	(10.9)	695.9	20.2	675.7	2.9	672.8
Other Taxes							
Property Taxes	96.0	(1.3)	96.6	2.5	94.2	(0.4)	94.6
Payroll Taxes	37.9	0.0	37.9	4.5	33.5	(0.1)	33.6
Local Taxes	124.0	1.5	125.5	0.0	125.5	0.3	125.2
Income Taxes	92.9	33.3	126.3	(242.8)	369.1	(16.6)	385.7
Total Expenses After Taxes	9,524.5	81.9	9,606.3	314.4	9,291.9	44.9	9,247.0
Net Operating Revenues	343.0	34.7	377.7	(314.4)	692.1	(45.6)	737.7
Rate Base	10,150.0	(374.7)	9,775.3	1,141.4	8,634.0	405.4	8,228.6
Rate of Return	3.38%		3.86%		8.02%		8.97%
AT PROPOSED RATES:							
Operating Revenues	10,972.7	(104.7)	10,868.0	751.0	10,117.0	157.4	9,959.6
Uncollectibles	14.5	(0.1)	14.4	1.0	13.4	0.2	13.2
Local Taxes	137.9	(1.3)	136.6	9.4	127.1	2.0	125.2
Income Taxes	570.7	(62.2)	508.5	81.9	426.6	51.2	375.4
Total Expenses After Taxes	10,017.6	(16.7)	10,000.8	649.6	9,351.2	114.5	9,236.7
Net Operating Revenues	955.2	(88.0)	867.2	101.4	765.8	42.2	723.5
Rate Base	10,150.0	(374.7)	9,775.3	1,141.4	8,634.0	405.4	8,228.6
Rate of Return	9.41%		8.87%		8.87%		8.79%

APPENDIX A

RECONCILIATION EXHIBIT  
SOUTHERN CALIFORNIA WATER COMPANY  
Region 1 -- Simi Valley A.07-01-015  
TEST YEAR 2008

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INCOME TAX CALCULATION	GSWC	Change	GSWC Stipulation	Difference	Staff Stipulation	Change	Staff
AT PRESENT RATES:							
Total Operating Revenues	9,867.5	116.5	9,984.0	0.0	9,984.0	0.0	9,984.0
Operating Expenses	9,431.5	48.5	9,480.0	557.3	8,922.8	61.5	8,861.3
Interest on LTD	367.4	(13.6)	353.9	41.3	312.5	14.7	297.9
Book Depr'n (w/ G.O.)	(783.7)	10.9	(772.8)	(43.5)	(729.3)	(13.0)	(716.3)
Total Deductions	9,015.3	45.8	9,061.1	555.0	8,506.1	63.2	8,442.9
State Tax Depreciation	(859.5)	13.2	(846.3)	(24.6)	(821.7)	(3.5)	(818.2)
Other State Schedule M	87.5	0.0	87.5	0.0	87.5	19.3	68.2
8.84% --State Tax	7.1	7.4	14.5	(51.2)	65.7	(4.2)	69.9
Book Depr'n (w/ G.O.)	(783.7)	10.9	(772.8)	(43.5)	(729.3)	(13.0)	(716.3)
Tax Depr. - Flow Through	108.5	0.0	108.5	0.0	108.5	0.0	108.5
State Tax Deduction	(7.1)	(7.4)	(14.5)	51.2	(65.7)	23.0	(88.7)
Other Fed Schedule M	72.5	0.0	72.5	0.0	72.5	16.8	55.7
Def Rev Amort - Contrib	2.9	0.0	2.9	0.0	2.9	0.0	2.9
Adjustment for Job Creation Act				0.0			
35.00% --Federal Tax	85.8	26.0	111.8	(191.6)	303.4	(12.7)	316.1
TOTAL INCOME TAX	92.9	33.4	126.3	(242.8)	369.1	(16.9)	386.0
AT PROPOSED RATES:							
Total Operating Revenues	10,972.7	(104.7)	10,868.0	751.0	10,117.0	157.4	9,959.6
Operating Expenses	9,446.9	45.5	9,492.3	567.7	8,924.6	63.3	8,861.3
Interest on LTD	367.4	(13.6)	353.9	41.3	312.5	14.7	297.9
Book Depr'n (w/ G.O.)	(783.7)	10.9	(772.8)	(43.5)	(729.3)	(13.0)	(716.3)
Total Deductions	9,030.6	42.8	9,073.4	565.5	8,507.9	65.1	8,442.9
State Tax Depreciation	(859.5)	13.2	(846.3)	(24.6)	(821.7)	(3.5)	(818.2)
Other State Schedule M	87.5	0.0	87.5	0.0	87.5	19.3	68.2
8.84% --State Tax	103.4	(11.8)	91.6	14.3	77.3	9.5	67.8
Book Depr'n (w/ G.O.)	(783.7)	10.9	(772.8)	(43.5)	(729.3)	(13.0)	(716.3)
Tax Depr. - Flow Through	108.5	0.0	108.5	0.0	108.5	0.0	108.5
State Tax Deduction	(7.1)	(7.4)	(14.5)	51.2	(65.7)	23.0	(88.7)
Other Fed Schedule M	72.5	0.0	72.5	0.0	72.5	16.8	55.7
Def Rev Amort - Contrib	2.9	0.0	2.9	0.0	2.9	(5.0)	7.9
Adjustment for Job Creation Act				0.0		0.0	0.0
35.00% --Federal Tax	467.3	(50.4)	416.9	67.6	349.3	41.7	307.6
TOTAL INCOME TAX	570.7	(62.2)	508.5	81.9	426.6	51.2	375.4



RECONCILIATION EXHIBIT  
GOLDEN STATE WATER COMPANY  
Region 1 -- Arden Cordova A.07-01-009  
TEST YEAR 2008

Page 1

SUMMARY OF EARNINGS	GSWC	Change	GSWC Stipulation	Difference	DRA Stipulation	Change	DRA
AT PRESENT RATES:							
Operating Revenues	8,677.7	64.5	8,742.2	0.0	8,742.2	(500.4)	9,242.6
Oper. & Maint. Expenses							
Purchased Water	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Purchased Power	1,147.1	15.8	1,162.9	0.0	1,162.9	(138.3)	1,301.2
Pump Taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Chemicals	135.4	(3.7)	131.7	0.0	131.7	(13.4)	145.1
Common Cust. Acct. (C	201.6	0.0	201.6	64.4	137.2	0.7	136.5
Common Cust. Acct. (F	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Common Cust. Acct. (C	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Postage	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Uncollectibles	7.5	0.1	7.6	0.0	7.6	(0.8)	8.4
Oper-Labor	604.5	(10.6)	593.9	0.0	593.9	10.7	583.2
Oper-Others	453.6	(36.2)	417.4	0.0	417.4	46.0	371.4
Maint-Labor	102.3	(5.6)	96.7	0.0	96.7	5.7	91.0
Maint-Others	190.8	(2.4)	188.4	0.0	188.4	2.4	186.0
A&G Expenses							
Office Supplies	58.1	(0.7)	57.4	0.0	57.4	0.6	56.8
Insurance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Injuries & Damages	1.0	0.0	1.0	0.0	1.0	(0.0)	1.0
Pension & Benefits	5.7	0.0	5.7	0.0	5.7	0.0	5.7
Business Meals	0.3	0.0	0.3	0.0	0.3	(0.0)	0.3
Regulatory Comm	134.2	(30.6)	103.7	(0.0)	103.7	40.4	63.3
Outside Services	159.3	(0.0)	159.3	0.0	159.3	0.0	159.3
Misc	25.1	0.0	25.1	0.0	25.1	0.0	25.1
Alloc Gen Office	2,239.6	0.0	2,239.6	691.7	1,547.9	19.9	1,528.0
Alloc Region Office	493.2	(12.6)	480.6	0.0	480.6	34.7	445.9
Alloc District Office	277.3	0.0	277.3	67.1	210.3	(0.0)	210.3
Maintenance	22.1	0.0	22.1	0.0	22.1	0.0	22.1
Rent	12.2	0.0	12.2	0.0	12.2	(0.0)	12.2
A & G Exp. Capitalized	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A&G Labor	58.1	(0.4)	57.7	0.0	57.7	0.5	57.2
Depreciation	1,855.0	(37.5)	1,817.5	12.1	1,805.4	(0.2)	1,805.6
Other Taxes							
Property Taxes	374.1	(4.3)	369.8	1.4	368.5	(0.7)	369.2
Payroll Taxes	61.6	(1.3)	60.3	(0.3)	60.6	1.4	59.2
Local Taxes	26.6	0.2	26.8	0.0	26.8	(2.9)	29.7
Income Taxes	(173.0)	102.0	(70.9)	(344.9)	274.0	(192.4)	466.4
Adjustment of GO Capitalized Exp	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Expenses After Taxes	8,473.3	(27.7)	8,445.7	491.4	7,954.2	(185.9)	8,140.1
Net Operating Revenues	204.4	92.2	296.5	(491.4)	787.9	(314.0)	1,101.9
Rate Base	17,950.9	(1,521.9)	16,429.0	417.3	16,011.7	613.0	15,398.7
Rate of Return	1.14%		1.80%		4.92%		7.16%

AT PROPOSED RATES:

Operating Revenues	11,332.0	(515.0)	10,817.0	945.0	9,872.0	178.0	9,694.0
Uncollectibles	9.8	(0.4)	9.4	0.8	8.6	0.2	8.4
Local Taxes	34.7	(1.6)	33.1	2.9	30.2	0.5	29.7
Income Taxes	986.1	(151.1)	835.0	67.7	767.3	103.0	664.3
Adjustment to match DRA report							
Total Expenses After Taxes	9,642.8	(283.1)	9,359.7	907.8	8,452.0	113.4	8,338.6
Net Operating Revenues	1,689.2	(231.9)	1,457.3	37.2	1,420.0	64.6	1,355.4
Rate Base	17,950.9	(1,521.9)	16,429.0	417.3	16,011.7	613.0	15,398.7
Rate of Return	9.41%		8.87%		8.87%		8.80%

RECONCILIATION EXHIBIT  
SOUTHERN CALIFORNIA WATER COMPANY  
Region 1 -- Arden Cordova A.07-01-009  
TEST YEAR 2008

Page 2

INCOME TAX CALCULATION	GSWC	Change	GSWC Stipulation	Difference	Staff Stipulation	Change	Staff
AT PRESENT RATES:							
Total Operating Revenues	8,677.7	64.5	8,742.2	0.0	8,742.2	(500.4)	9,242.6
Operating Expenses	8,646.3	(129.7)	8,516.6	836.3	7,680.2	6.5	7,673.7
Interest on LTD	649.8	(55.1)	594.7	15.1	579.6	22.2	557.4
Book Depr'n (w/ G.O.)	(1,979.4)	37.5	(1,941.8)	(49.8)	(1,892.0)	37.9	(1,929.9)
Total Deductions	7,316.8	(147.3)	7,169.5	801.6	6,367.9	66.7	6,301.2
State Tax Depreciation	(2,255.9)	45.6	(2,210.3)	(14.7)	(2,195.5)	60.4	(2,255.9)
Other State Schedule M	141.6	0.0	141.6	0.0	141.6	0.0	141.6
8.84% --State Tax	(66.6)	22.8	(43.8)	(72.1)	28.3	(44.8)	73.1
Book Depr'n (w/ G.O.)	(1,979.4)	37.5	(1,941.8)	(49.8)	(1,892.0)	37.9	(1,929.9)
Tax Depr. - Flow Through	128.2	0.0	128.2	0.0	128.2	0.0	128.2
State Tax Deduction	66.6	(22.8)	43.8	72.1	(28.3)	44.8	(73.1)
Other Fed Schedule M	117.3	0.0	117.3	0.0	117.3	0.0	117.3
Def Rev Amort - Contrib	2.4	0.0	2.4	0.0	2.4	0.0	2.4
Adjustment for Job Creation Act 35.00% --Federal Tax	(106.4)	79.3	(27.1)	(272.8)	245.7	(169.5)	415.2
TOTAL INCOME TAX	(173.0)	102.1	(70.9)	(344.9)	274.0	(214.3)	488.3
AT PROPOSED RATES:							
Total Operating Revenues	11,332.0	(515.0)	10,817.0	945.0	9,872.0	178.0	9,694.0
Operating Expenses	8,656.7	(132.0)	8,524.7	840.1	7,684.7	11.0	7,673.7
Interest on LTD	649.8	(55.1)	594.7	15.1	579.6	22.2	557.4
Book Depr'n (w/ G.O.)	(1,979.4)	37.5	(1,941.8)	(49.8)	(1,892.0)	37.9	(1,929.9)
Total Deductions	7,327.2	(149.6)	7,177.6	805.3	6,372.3	71.1	6,301.2
State Tax Depreciation	(2,255.9)	45.6	(2,210.3)	(14.7)	(2,195.5)	60.4	(2,255.9)
Other State Schedule M	141.6	0.0	141.6	0.0	141.6	0.0	141.6
8.84% --State Tax	167.1	(28.3)	138.8	11.0	127.8	17.2	110.6
Book Depr'n (w/ G.O.)	(1,979.4)	37.5	(1,941.8)	(49.8)	(1,892.0)	37.9	(1,929.9)
Tax Depr. - Flow Through	128.2	0.0	128.2	0.0	128.2	0.0	128.2
State Tax Deduction	66.6	(22.8)	43.8	72.1	(28.3)	82.3	(110.6)
Other Fed Schedule M	117.3	0.0	117.3	0.0	117.3	0.0	117.3
Def Rev Amort - Contrib	2.4	0.0	2.4	0.0	2.4	0.0	2.4
Adjustment for Job Creation Act 35.00% --Federal Tax	819.0	(122.8)	696.2	56.7	639.5	85.8	553.7
TOTAL INCOME TAX	986.1	(151.1)	835.0	67.7	787.3	103.0	664.3



## APPENDIX A

RECONCILIATION EXHIBIT  
GOLDEN STATE WATER COMPANY  
Region 1 – Bay PointA.07-01-010  
TEST YEAR 2008

## Page 1

SUMMARY OF EARNINGS	GSWC	Change	GSWC Stipulation	Difference	DRA Stipulation	Change	DRA
AT PRESENT RATES:							
Operating Revenues	5,747.0	0.0	5,747.0	0.0	5,747.0	(0.0)	5,747.0
Oper. & Maint. Expenses							
Purchased Water	1,749.1	0.0	1,749.1	0.0	1,749.1	(0.0)	1,749.1
Purchased Power	205.5	0.0	205.5	0.0	205.5	(0.0)	205.5
Pump Taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Chemicals	111.5	(1.5)	110.0	0.0	110.0	(0.0)	110.0
Common Cust. Acct. (G)	42.8	0.0	42.8	13.6	29.2	0.2	29.0
Common Cust. Acct. (R)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Common Cust. Acct. (D)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Postage	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Uncollectibles	17.0	0.0	17.0	0.0	17.0	0.0	17.0
Oper-Labor	306.4	(0.0)	306.4	0.0	306.4	0.0	306.4
Oper-Others	215.4	(0.7)	214.7	0.0	214.7	3.5	211.2
Maint-Labor	71.5	(1.5)	70.0	0.0	70.0	2.0	68.0
Maint-Others	110.2	0.0	110.2	0.0	110.2	(0.0)	110.2
A&G Expenses							
Office Supplies	45.7	0.0	45.7	0.0	45.7	(0.0)	45.7
Insurance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Injuries & Damages	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Pension & Benefits	8.0	(1.9)	6.1	0.0	6.1	0.0	6.1
Business Meals	0.7	0.0	0.7	0.0	0.7	0.0	0.7
Regulatory Comm	28.5	(6.5)	22.0	0.0	22.0	(3.7)	25.7
Outside Services	40.4	(15.4)	25.0	0.0	25.0	14.8	10.2
Misc	1.1	0.0	1.1	0.0	1.1	0.0	1.1
Alloc Gen Office	475.2	0.0	475.2	145.9	329.3	5.1	324.2
Alloc Region Office	104.8	(2.7)	102.1	0.0	102.1	7.4	94.7
Alloc District Office	58.8	0.0	58.8	14.2	44.6	0.0	44.6
Maintenance	56.6	(22.2)	34.4	0.0	34.4	22.1	12.3
Rent	29.1	0.0	29.1	0.0	29.1	0.0	29.1
A & G Exp. Capitalized	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A&G Labor	43.6	0.0	43.6	0.0	43.6	0.0	43.6
Depreciation	747.7	(0.3)	747.4	10.9	736.5	1.7	734.8
Other Taxes							
Property Taxes	101.0	(0.5)	100.5	1.6	98.9	3.4	95.5
Payroll Taxes	34.0	(0.1)	33.8	0.0	33.8	(0.1)	33.9
Local Taxes	68.8	0.0	68.8	0.0	68.8	(0.1)	68.9
Income Taxes	284.3	22.7	307.0	(81.0)	387.9	(17.9)	405.8
Total Expenses After Taxes	4,957.6	(30.6)	4,927.0	105.3	4,821.7	38.4	4,783.3
Net Operating Revenues	789.4	30.6	820.0	(105.3)	925.3	(39.5)	964.8
Rate Base	11,658.6	(65.0)	11,593.6	364.4	11,229.2	190.3	11,038.9
Rate of Return	6.77%		7.07%		8.24%		8.74%
AT PROPOSED RATES:							
Operating Revenues	6,303.2	(179.2)	6,124.0	249.0	5,875.0	115.0	5,760.0
Uncollectibles	18.7	(0.5)	18.1	0.7	17.4	0.3	17.1
Local Taxes	75.5	(2.1)	73.3	3.0	70.3	1.4	69.0
Income Taxes	524.5	(54.6)	469.9	26.7	443.2	31.2	412.0
Adjustment to match DRA report							
Total Expenses After Taxes	5,206.1	(110.6)	5,095.5	216.7	4,878.8	90.4	4,788.4
Net Operating Revenues	1,097.1	(68.7)	1,028.5	32.3	996.2	24.6	971.6
Rate Base	11,658.6	(65.0)	11,593.6	364.4	11,229.2	190.3	11,038.9
Rate of Return	9.41%		8.87%		8.87%		8.80%



## APPENDIX A

RECONCILIATION EXHIBIT  
SOUTHERN CALIFORNIA WATER COMPANY  
Region 1 – Bay PointA.07-01-010  
TEST YEAR 2008

## Page 2

INCOME TAX CALCULATION	GSWC	Change	GSWC Stipulation	Difference	Staff Stipulation	Change	Staff
AT PRESENT RATES:							
Total Operating Revenues	5,747.0	0.0	5,747.0	0.0	5,747.0	(0.0)	5,747.0
Operating Expenses	4,673.3	(53.3)	4,620.0	188.3	4,433.7	56.2	4,377.5
Interest on LTD	422.0	(2.4)	419.7	13.2	406.5	6.9	399.6
Book Depr'n (w/ G.O.)	(774.0)	0.3	(773.7)	(18.9)	(754.8)	6.3	(761.2)
Total Deductions	4,321.3	(55.3)	4,266.0	180.6	4,085.4	69.5	4,015.9
State Tax Depreciation	(909.2)	0.4	(908.9)	(13.3)	(895.6)	13.6	(909.2)
Other State Schedule M	30.0	0.0	30.0	0.0	30.0	0.0	30.0
8.84% –State Tax	48.3	4.9	53.2	(17.2)	70.4	(4.9)	75.3
Book Depr'n (w/ G.O.)	(774.0)	0.3	(773.7)	(18.9)	(754.8)	6.3	(761.2)
Tax Depr. - Flow Through	36.9	0.0	36.9	0.0	36.9	0.0	36.9
State Tax Deduction	(48.3)	(4.9)	(53.2)	17.2	(70.4)	4.9	(75.3)
Other Fed Schedule M	24.9	0.0	24.9	0.0	24.9	0.0	24.9
Def Rev Amort - Contrib	9.2	0.0	9.2	0.0	9.2	0.0	9.2
Adjustment for Job Creation Act				0.0			
35.00% –Federal Tax	236.0	17.8	253.8	(63.8)	317.6	(20.3)	337.9
TOTAL INCOME TAX	284.3	22.7	307.0	(81.0)	388.0	(25.2)	413.2
AT PROPOSED RATES:							
Total Operating Revenues	6,303.2	(179.2)	6,124.0	249.0	5,875.0	115.0	5,760.0
Operating Expenses	4,681.6	(56.0)	4,625.6	190.0	4,435.6	58.1	4,377.5
Interest on LTD	422.0	(2.4)	419.7	13.2	406.5	6.9	399.6
Book Depr'n (w/ G.O.)	(774.0)	0.3	(773.7)	(18.9)	(754.8)	6.3	(761.2)
Total Deductions	4,329.6	(58.0)	4,271.6	184.3	4,087.3	71.4	4,015.9
State Tax Depreciation	(909.2)	0.4	(908.9)	(13.3)	(895.6)	13.6	(909.2)
Other State Schedule M	30.0	0.0	30.0	0.0	30.0	6.5	23.5
8.84% –State Tax	96.7	(10.6)	86.1	4.6	81.5	5.3	76.2
Book Depr'n (w/ G.O.)	(774.0)	0.3	(773.7)	(18.9)	(754.8)	6.3	(761.2)
Tax Depr. - Flow Through	36.9	0.0	36.9	0.0	36.9	0.0	36.9
State Tax Deduction	(48.3)	(4.9)	(53.2)	17.2	(70.4)	5.8	(76.2)
Other Fed Schedule M	24.9	0.0	24.9	0.0	24.9	0.0	24.9
Def Rev Amort - Contrib	9.2	0.0	9.2	0.0	9.2	0.0	9.2
Adjustment for Job Creation Act				0.0		0.0	0.0
35.00% –Federal Tax	427.8	(44.0)	383.8	22.1	361.7	25.9	335.8
TOTAL INCOME TAX	524.5	(54.6)	469.9	26.7	443.2	31.2	412.0

## APPENDIX A

RECONCILIATION EXHIBIT  
GOLDEN STATE WATER COMPANY  
Region 1 – Clearlake A.07-01-011  
TEST YEAR 2008

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SUMMARY OF EARNINGS	GSWC	Change	GSWC Stipulation	Difference	DRA Stipulation	Change	DRA
AT PRESENT RATES:							
Operating Revenues	1,649.3	18.9	1,668.2	0.0	1,668.2	(11.5)	1,679.7
Oper. & Maint. Expenses							
Purchased Water	30.3	0.7	31.1	0.0	31.1	6.4	24.7
Purchased Power	92.4	1.6	94.0	0.0	94.0	15.8	78.2
Pump Taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Chemicals	43.2	(3.6)	39.6	0.0	39.6	3.5	36.1
Common Cust. Acct. (G	14.6	0.0	14.6	4.8	9.8	(0.1)	9.9
Common Cust. Acct. (R	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Common Cust. Acct. (D	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Postage	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Uncollectibles	7.8	0.1	7.7	0.0	7.7	(0.1)	7.7
Oper-Labor	207.9	0.0	207.9	0.0	207.9	0.0	207.9
Oper-Others	89.7	0.0	89.7	0.0	89.7	(0.0)	89.7
Maint-Labor	35.8	0.0	35.8	0.0	35.8	0.0	35.8
Maint-Others	43.8	0.0	43.8	0.0	43.8	0.0	43.8
A&G Expenses							
Office Supplies	39.6	0.0	39.6	0.0	39.6	(0.0)	39.6
Insurance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Injuries & Damages	0.1	0.0	0.1	0.0	0.1	0.0	0.1
Pension & Benefits	4.2	0.0	4.2	0.0	4.2	0.0	4.2
Business Meals	0.3	0.0	0.3	0.0	0.3	(0.0)	0.3
Regulatory Comm	9.7	(2.2)	7.5	0.0	7.5	(0.6)	8.1
Outside Services	2.2	0.0	2.2	0.0	2.2	0.0	2.2
Misc	0.6	0.0	0.6	0.0	0.6	(0.0)	0.6
Alloc Gen Office	162.1	0.0	162.1	51.3	110.8	0.2	110.6
Alloc Region Office	35.7	(0.9)	34.8	0.0	34.8	2.5	32.3
Alloc District Office	20.1	0.0	20.1	4.9	15.2	0.0	15.2
Maintenance	1.6	0.0	1.6	0.0	1.6	(0.0)	1.6
Rent	12.4	0.0	12.4	0.0	12.4	(0.0)	12.4
A & G Exp. Capitalized	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A&G Labor	16.5	(0.0)	16.5	0.0	16.5	0.0	16.5
Depreciation	307.9	(0.3)	307.7	6.7	300.9	(4.8)	305.7
Other Taxes							
Property Taxes	29.1	(0.0)	29.1	0.6	28.5	0.5	28.0
Payroll Taxes	21.0	0.0	21.0	0.0	21.0	(0.0)	21.0
Local Taxes	0.1	0.0	0.1	0.0	0.1	(0.0)	0.1
Income Taxes	113.9	9.7	123.6	(30.7)	154.3	(20.9)	175.2
Total Expenses After Taxes	1,342.3	5.2	1,347.5	37.6	1,309.9	2.4	1,307.5
Net Operating Revenues	307.0	13.7	320.7	(37.6)	358.3	(13.7)	372.0
Rate Base	4,670.6	(9.7)	4,660.9	199.1	4,461.8	48.5	4,413.3
Rate of Return	6.57%		6.88%		8.03%		8.43%
AT PROPOSED RATES:							
Operating Revenues	1,886.3	(52.3)	1,834.0	99.0	1,735.0	26.0	1,709.0
Uncollectibles	8.7	(0.2)	8.4	0.5	8.0	0.1	7.9
Local Taxes	0.1	(0.0)	0.1	0.0	0.1	0.0	0.1
Income Taxes	217.3	(21.3)	196.0	12.6	183.4	7.8	175.6
Total Expenses After Taxes	1,446.8	(26.1)	1,420.6	81.3	1,339.3	31.2	1,308.1
Net Operating Revenues	439.6	(26.2)	413.4	17.7	395.7	7.2	388.5
Rate Base	4,670.6	(9.7)	4,660.9	199.1	4,461.8	48.5	4,413.3
Rate of Return	9.41%		8.87%		8.87%		8.80%

APPENDIX A

RECONCILIATION EXHIBIT  
SOUTHERN CALIFORNIA WATER COMPANY  
Region 1 – Clearlake A.07-01-011  
TEST YEAR 2008

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INCOME TAX CALCULATION	GSWC	Change	GSWC Stipulation	Difference	Staff Stipulation	Change	Staff
AT PRESENT RATES:							
Total Operating Revenues	1,649.3	18.9	1,668.2	0.0	1,668.2	(11.5)	1,679.7
Operating Expenses	1,228.3	(4.5)	1,223.9	68.3	1,155.6	23.3	1,132.3
Interest on LTD	169.1	(0.4)	168.7	7.2	161.5	1.8	159.8
Book Depr'n (w/ G.O.)	(316.9)	0.3	(316.7)	(9.5)	(307.2)	(1.5)	(305.7)
Total Deductions	1,080.5	(4.6)	1,075.9	66.0	1,009.9	23.5	986.4
State Tax Depreciation	(374.5)	0.3	(374.2)	(8.2)	(366.0)	(0.3)	(365.7)
Other State Schedule M	10.2	0.0	10.2	0.0	10.2	2.3	7.9
8.84% --State Tax	18.1	2.1	20.2	(8.5)	26.7	(3.0)	29.7
Book Depr'n (w/ G.O.)	(316.9)	0.3	(316.7)	(9.5)	(307.2)	(1.5)	(305.7)
Tax Depr. - Flow Through	27.1	0.0	27.1	0.0	27.1	0.0	27.1
State Tax Deduction	(18.1)	(2.1)	(20.2)	6.5	(26.7)	3.0	(29.7)
Other Fed Schedule M	8.5	0.0	8.5	0.0	8.5	0.0	8.5
Def Rev Amort - Contrib	4.5	0.0	4.5	0.0	4.5	0.0	4.5
Adjustment for Job Creation Act				0.0			
35.00% --Federal Tax	95.8	7.6	103.4	(24.2)	127.6	(11.7)	139.3
TOTAL INCOME TAX	113.9	9.7	123.6	(30.7)	154.3	(14.7)	169.0
AT PROPOSED RATES:							
Total Operating Revenues	1,886.3	(52.3)	1,834.0	99.0	1,735.0	26.0	1,709.0
Operating Expenses	1,229.5	(4.8)	1,224.8	68.7	1,155.9	23.6	1,132.3
Interest on LTD	169.1	(0.4)	168.7	7.2	161.5	1.8	159.8
Book Depr'n (w/ G.O.)	(316.9)	0.3	(316.7)	(9.5)	(307.2)	(1.5)	(305.7)
Total Deductions	1,081.6	(4.9)	1,076.7	66.5	1,010.2	23.8	986.4
State Tax Depreciation	(374.5)	0.3	(374.2)	(8.2)	(366.0)	(0.3)	(365.7)
Other State Schedule M	10.2	0.0	10.2	0.0	10.2	(13.3)	23.5
8.84% --State Tax	38.9	(4.1)	34.8	2.2	32.6	(1.3)	33.9
Book Depr'n (w/ G.O.)	(316.9)	0.3	(316.7)	(9.5)	(307.2)	(1.5)	(305.7)
Tax Depr. - Flow Through	27.1	0.0	27.1	0.0	27.1	0.0	27.1
State Tax Deduction	(18.1)	(2.1)	(20.2)	6.5	(26.7)	7.2	(33.9)
Other Fed Schedule M	8.5	0.0	8.5	0.0	8.5	0.0	8.5
Def Rev Amort - Contrib	4.5	0.0	4.5	0.0	4.5	0.0	4.5
Adjustment for Job Creation Act				0.0		0.0	0.0
35.00% --Federal Tax	178.4	(17.2)	161.2	10.4	150.8	9.1	141.7
TOTAL INCOME TAX	217.3	(21.3)	196.0	12.6	183.4	7.8	175.6



## APPENDIX A

RECONCILIATION EXHIBIT  
GOLDEN STATE WATER COMPANY  
Region 1 -- Los Osos A.07-01-012  
TEST YEAR: 2008

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SUMMARY OF EARNINGS	GSWC	Change	GSWC Stipulation	Difference	DRA Stipulation	Change	DRA
AT PRESENT RATES:							
Operating Revenues	2,103.6	0.0	2,103.6	0.0	2,103.6	0.1	2,103.5
Oper. & Maint. Expenses							
Purchased Water	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Purchased Power	178.6	0.0	178.6	0.0	178.6	0.1	178.5
Pump Taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Chemicals	171.6	(8.7)	162.9	0.0	162.9	10.0	152.9
Common Cust. Acct. (G	27.2	0.0	27.2	8.6	18.5	0.1	18.4
Common Cust. Acct. (R	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Common Cust. Acct. (D	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Postage	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Uncollectibles	2.0	0.0	2.0	0.0	2.0	(0.4)	2.4
Oper-Labor	232.7	(0.0)	232.7	77.6	155.1	0.0	155.1
Oper-Others	81.4	0.0	81.4	0.0	81.4	0.0	81.4
Maint-Labor	57.2	0.0	57.2	17.2	40.0	0.0	40.0
Maint-Others	78.2	0.0	78.2	0.0	78.2	0.0	78.2
A&G Expenses							
Office Supplies	39.6	0.0	39.6	0.0	39.6	(0.0)	39.6
Insurance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Injuries & Damages	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Pension & Benefits	0.6	0.0	0.6	0.0	0.6	0.0	0.6
Business Meals	0.2	0.0	0.2	0.0	0.2	(0.0)	0.2
Regulatory Comm	24.6	(10.6)	14.0	0.0	14.0	1.8	12.2
Outside Services	75.8	0.0	75.8	0.0	75.8	(0.0)	75.8
Misc	0.3	0.0	0.3	0.0	0.3	0.0	0.3
Alloc Gen Office	302.0	0.0	302.0	92.8	209.3	3.2	206.1
Alloc Region Office	66.6	(1.7)	64.9	0.0	64.9	4.8	60.1
Alloc District Office	36.5	0.0	36.5	1.4	35.0	(0.8)	35.8
Maintenance	8.9	(3.6)	5.3	0.0	5.3	0.0	5.3
Rent	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A & G Exp. Capitalized	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A&G Labor	41.4	(0.0)	41.4	14.3	27.1	0.0	27.1
Depreciation	460.7	(17.8)	442.9	18.2	424.8	16.9	407.9
Other Taxes							
Property Taxes	67.2	(2.4)	64.9	2.4	62.5	1.5	61.0
Payroll Taxes	26.7	(0.0)	26.7	8.8	17.9	(0.1)	18.0
Local Taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Income Taxes	(66.3)	27.1	(39.2)	(108.9)	69.7	2.4	67.3
Total Expenses After Taxes	1,913.7	(17.7)	1,896.1	132.4	1,763.6	39.4	1,724.2
Net Operating Revenues	189.8	17.7	207.5	(132.4)	339.9	(39.4)	379.3
Rate Base	8,824.2	(583.8)	8,240.4	721.0	7,519.4	409.8	7,109.7
Rate of Return	2.15%		2.52%		4.52%		5.34%
AT PROPOSED RATES:							
Operating Revenues	3,245.2	(208.2)	3,037.0	351.0	2,686.0	143.4	2,542.6
Uncollectibles	3.1	(0.2)	2.9	0.3	2.6	0.1	2.4
Local Taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Income Taxes	433.7	(64.2)	369.5	44.7	324.8	65.3	259.5
Total Expenses After Taxes	2,414.8	(109.1)	2,305.7	286.4	2,019.4	102.9	1,916.4
Net Operating Revenues	830.4	(99.1)	731.3	64.6	666.6	40.9	625.7
Rate Base	8,824.2	(583.8)	8,240.4	721.0	7,519.4	409.8	7,109.7
Rate of Return	9.41%		8.87%		8.87%		8.80%

## APPENDIX A

RECONCILIATION EXHIBIT  
SOUTHERN CALIFORNIA WATER COMPANY  
Region 1 – Los Osos A.07-01-012  
TEST YEAR 2008

## Page 2

INCOME TAX CALCULATION	GSWC	Change	GSWC Stipulation	Difference	Staff Stipulation	Change	Staff
AT PRESENT RATES:							
Total Operating Revenues	2,103.6	0.0	2,103.6	0.0	2,103.6	0.1	2,103.5
Operating Expenses	1,980.0	(44.7)	1,935.3	241.3	1,694.0	37.1	1,656.9
Interest on LTD	319.4	(21.1)	298.3	26.1	272.2	14.8	257.4
Book Depr'n (w/ G.O.)	(477.5)	17.8	(459.7)	(23.3)	(436.4)	(11.8)	(424.7)
Total Deductions	1,822.0	(48.1)	1,773.9	244.2	1,529.8	40.2	1,489.6
State Tax Depreciation	(560.2)	21.6	(538.6)	(22.1)	(516.5)	(11.9)	(504.6)
Other State Schedule M	19.1	0.0	19.1	0.0	19.1	4.2	14.9
8.84% --State Tax	(22.9)	6.1	(16.8)	(23.5)	6.7	(3.6)	10.3
Book Depr'n (w/ G.O.)	(477.5)	17.8	(459.7)	(23.3)	(436.4)	(11.8)	(424.7)
Tax Depr. - Flow Through	33.0	0.0	33.0	0.0	33.0	0.0	33.0
State Tax Deduction	22.9	(6.1)	16.8	23.5	(6.7)	57.6	(64.3)
Other Fed Schedule M	15.8	0.0	15.8	0.0	15.8	3.6	12.2
Def Rev Amort - Contrib	0.3	0.0	0.3	0.0	0.3	0.0	0.3
35.00% --Federal Tax	(43.4)	20.9	(22.5)	(85.4)	62.9	5.9	57.0
TOTAL INCOME TAX	(66.3)	27.0	(39.3)	(108.9)	69.6	2.3	67.3
AT PROPOSED RATES:							
Total Operating Revenues	3,245.2	(208.2)	3,037.0	351.0	2,686.0	143.4	2,542.6
Operating Expenses	1,981.1	(44.9)	1,936.2	241.7	1,694.6	37.7	1,656.9
Interest on LTD	319.4	(21.1)	298.3	26.1	272.2	14.8	257.4
Book Depr'n (w/ G.O.)	(477.5)	17.8	(459.7)	(23.3)	(436.4)	(11.8)	(424.7)
Total Deductions	1,823.1	(48.3)	1,774.8	244.5	1,530.3	32.8	1,497.5
State Tax Depreciation	(560.2)	21.6	(538.6)	(22.1)	(516.5)	(11.9)	(504.6)
Other State Schedule M	19.1	0.0	19.1	0.0	19.1	6.9	12.2
8.84% --State Tax	77.9	(12.3)	65.6	7.4	58.2	9.1	49.1
Book Depr'n (w/ G.O.)	(477.5)	17.8	(459.7)	(23.3)	(436.4)	(11.8)	(424.7)
Tax Depr. - Flow Through	33.0	0.0	33.0	0.0	33.0	0.0	33.0
State Tax Deduction	22.9	(6.1)	16.8	23.5	(6.7)	42.4	(49.1)
Other Fed Schedule M	15.8	0.0	15.8	0.0	15.8	3.6	12.2
Def Rev Amort - Contrib	0.3	0.0	0.3	0.0	0.3	0.0	0.3
Adjustment for Job Creation Act			0.0		0.0	0.0	0.0
35.00% --Federal Tax	355.8	(51.9)	303.9	37.3	266.6	56.2	210.4
TOTAL INCOME TAX	433.7	(64.2)	369.5	44.7	324.8	65.3	259.5



## APPENDIX A

RECONCILIATION EXHIBIT  
 GOLDEN STATE WATER COMPANY  
 Region 1 – Ojai A.07-01-013  
 TEST YEAR 2008

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SUMMARY OF EARNINGS	GSWC	Change	GSWC Stipulation	Difference	DRA Stipulation	Change	DRA
AT PRESENT RATES:							
Operating Revenues	3,261.8	0.0	3,261.8	0.0	3,261.8	0.0	3,261.8
Oper. & Maint. Expenses							
Purchased Water	301.3	0.0	301.3	0.0	301.3	(0.0)	301.3
Purchased Power	332.8	0.0	332.8	0.0	332.8	(0.0)	332.8
Pump Taxes	10.1	0.0	10.1	0.0	10.1	0.0	10.1
Chemicals	39.4	(2.1)	37.3	0.0	37.3	2.2	35.1
Common Cust. Acct. (G	34.2	0.0	34.2	11.0	23.2	0.1	23.1
Common Cust. Acct. (R	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Common Cust. Acct. (D	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Postage	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Uncollectibles	5.1	0.0	5.1	0.0	5.1	(1.3)	6.4
Oper-Labor	254.1	(14.1)	240.0	0.0	240.0	23.2	216.8
Oper-Others	78.2	(8.2)	70.0	0.0	70.0	1.2	68.8
Maint-Labor	44.7	0.0	44.7	0.0	44.7	0.0	44.7
Maint-Others	270.8	0.0	270.8	0.0	270.8	0.0	270.8
A&G Expenses							
Office Supplies	44.0	0.0	44.0	0.0	44.0	0.0	44.0
Insurance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Injuries & Damages	0.6	0.0	0.6	0.0	0.6	0.0	0.6
Pension & Benefits	2.9	0.0	2.9	0.0	2.9	(0.0)	2.9
Business Meals	1.2	0.0	1.2	0.0	1.2	(0.0)	1.2
Regulatory Comm	31.1	(13.7)	17.4	0.0	17.4	5.6	11.8
Outside Services	50.9	0.0	50.9	0.0	50.9	(0.0)	50.9
Misc	2.5	0.0	2.5	0.0	2.5	0.0	2.5
Alloc Gen Office	379.4	0.0	379.4	117.8	261.6	2.7	258.9
Alloc Region Office	82.9	(2.1)	80.8	0.0	80.8	5.9	74.9
Alloc District Office	45.8	0.0	45.8	1.8	44.0	(0.8)	44.8
Maintenance	12.0	(6.0)	6.0	0.0	6.0	1.2	4.8
Rent	25.5	0.0	25.5	0.0	25.5	(0.0)	25.5
A & G Exp. Capitalized	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A&G Labor	52.8	0.0	52.8	0.0	52.8	0.0	52.8
Depreciation	660.6	(12.2)	648.4	17.2	631.2	13.9	617.3
Other Taxes							
Property Taxes	81.2	(1.4)	79.8	1.9	77.8	1.7	76.1
Payroll Taxes	28.3	(1.1)	27.2	0.0	27.2	1.7	25.5
Local Taxes	38.7	0.0	38.7	0.0	38.7	(9.5)	48.2
Income Taxes	(24.7)	31.1	6.4	(68.0)	74.3	0.0	74.3
Total Expenses After Taxes	2,886.4	(29.9)	2,856.5	81.7	2,774.8	47.9	2,726.9
Net Operating Revenues	375.4	29.9	405.3	(81.7)	487.0	(47.9)	534.9
Rate Base	12,518.1	(412.7)	12,105.3	483.2	11,622.1	451.5	11,170.7
Rate of Return	3.00%		3.35%		4.19%		4.79%
AT PROPOSED RATES:							
Operating Revenues	4,710.4	(242.4)	4,468.0	225.0	4,243.0	185.4	4,057.6
Uncollectibles	7.4	(0.4)	7.0	0.4	6.7	0.3	6.4
Local Taxes	55.9	(2.9)	53.1	2.7	50.4	2.2	48.2
Income Taxes	601.8	(73.8)	528.0	29.3	498.7	75.8	422.9
Adjustment to match DRA report							
Total Expenses After Taxes	3,532.4	(138.0)	3,394.4	182.0	3,212.4	137.3	3,075.1
Net Operating Revenues	1,178.0	(104.4)	1,073.6	43.0	1,030.6	48.1	982.5
Rate Base	12,518.1	(412.7)	12,105.3	483.2	11,622.1	451.5	11,170.7
Rate of Return	9.41%		8.87%		8.87%		8.80%



## APPENDIX A

RECONCILIATION EXHIBIT  
SOUTHERN CALIFORNIA WATER COMPANY  
Region 1 – Ojai A.07-01-013  
TEST YEAR 2008

## Page 2

INCOME TAX CALCULATION	GSWC	Change	GSWC Stipulation	Difference	Staff Stipulation	Change	Staff
AT PRESENT RATES:							
Total Operating Revenues	3,261.8	0.0	3,261.8	0.0	3,261.8	0.0	3,261.8
Operating Expenses	2,911.2	(61.0)	2,850.2	149.7	2,700.5	47.9	2,652.6
Interest on LTD	453.2	(14.9)	438.2	17.5	420.7	16.3	404.4
Book Depr'n (w/ G.O.)	(681.6)	12.2	(669.4)	(23.8)	(645.9)	(16.7)	(629.2)
Total Deductions	2,682.7	(63.7)	2,619.0	143.7	2,475.3	47.5	2,427.8
State Tax Depreciation	(803.3)	14.9	(788.5)	(20.9)	(767.6)	(16.9)	(750.7)
Other State Schedule M	24.0	0.0	24.0	0.0	24.0	5.3	18.7
8.84% --State Tax	(17.7)	7.0	(10.7)	(14.5)	3.8	(5.2)	9.0
Book Depr'n (w/ G.O.)	(681.6)	12.2	(669.4)	(23.6)	(645.9)	(16.7)	(629.2)
Tax Depr. - Flow Through	44.5	0.0	44.5	0.0	44.5	0.0	44.5
State Tax Deduction	17.7	(7.0)	10.7	14.5	(3.8)	74.6	(78.4)
Other Fed Schedule M	19.9	0.0	19.9	0.0	19.9	4.6	15.3
Def Rev Amort - Contrib	0.3	0.0	0.3	0.0	0.3	0.0	0.3
Adjustment for Job Creation Act				0.0			
35.00% --Federal Tax	(7.0)	24.1	17.1	(53.4)	70.5	5.2	65.3
TOTAL INCOME TAX	(24.7)	31.1	6.4	(67.9)	74.3	0.0	74.3
AT PROPOSED RATES:							
Total Operating Revenues	4,710.4	(242.4)	4,468.0	225.0	4,243.0	185.4	4,057.6
Operating Expenses	2,930.6	(64.2)	2,866.4	152.7	2,713.7	61.1	2,652.6
Interest on LTD	453.2	(14.9)	438.2	17.5	420.7	16.3	404.4
Book Depr'n (w/ G.O.)	(681.6)	12.2	(669.4)	(23.6)	(645.9)	(16.7)	(629.2)
Total Deductions	2,702.2	(67.0)	2,635.2	146.7	2,488.5	60.7	2,427.8
State Tax Depreciation	(803.3)	14.9	(788.5)	(20.9)	(767.6)	(16.9)	(750.7)
Other State Schedule M	24.0	0.0	24.0	0.0	24.0	5.3	18.7
8.84% --State Tax	108.6	(14.2)	94.4	5.0	89.4	10.0	79.4
Book Depr'n (w/ G.O.)	(681.6)	12.2	(669.4)	(23.6)	(645.9)	(16.7)	(629.2)
Tax Depr. - Flow Through	44.5	0.0	44.5	0.0	44.5	0.0	44.5
State Tax Deduction	17.7	(7.0)	10.7	14.5	(3.8)	75.8	(79.4)
Other Fed Schedule M	19.9	0.0	19.9	0.0	19.9	4.6	15.3
Def Rev Amort - Contrib	0.3	0.0	0.3	0.0	0.3	0.0	0.3
Adjustment for Job Creation Act				0.0			
35.00% --Federal Tax	483.2	(59.6)	433.6	24.3	409.3	65.8	343.5
TOTAL INCOME TAX	601.8	(73.8)	528.0	29.3	498.7	75.8	422.9

## APPENDIX A

RECONCILIATION EXHIBIT  
GOLDEN STATE WATER COMPANY  
Region 1 – Santa Maria A.07-01-014  
TEST YEAR 2008

## Page 1

SUMMARY OF EARNINGS	GSWC	Change	GSWC Stipulation	Difference	DRA Stipulation	Change	DRA
AT PRESENT RATES:							
Operating Revenues	8,146.7	58.0	8,202.7	0.0	8,202.7	(44.9)	8,247.6
Oper. & Maint. Expenses							
Purchased Water	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Purchased Power	1,509.3	15.3	1,524.6	0.0	1,524.6	(19.5)	1,544.1
Pump Taxes	218.8	(218.8)	0.0	0.0	0.0	0.0	0.0
Chemicals	43.6	0.4	44.0	0.0	44.0	(0.0)	44.0
Common Cust. Acct. (C)	106.1	0.0	106.1	34.1	72.0	0.1	71.9
Common Cust. Acct. (R)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Common Cust. Acct. (D)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Postage	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Uncollectibles	5.0	0.0	5.1	0.0	5.1	(0.1)	5.1
Oper-Labor	509.0	(0.0)	509.0	0.0	509.0	0.0	509.0
Oper-Others	298.3	(22.9)	275.4	0.0	275.4	3.7	271.7
Maint-Labor	147.6	0.0	147.6	0.0	147.6	0.0	147.6
Maint-Others	337.6	(37.6)	300.0	0.0	300.0	54.6	245.4
A&G Expenses							
Office Supplies	69.4	(9.4)	60.0	0.0	60.0	14.8	45.2
Insurance	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Injuries & Damages	1.3	0.0	1.3	0.0	1.3	(0.0)	1.3
Pension & Benefits	7.2	(1.3)	5.9	0.0	5.9	0.0	5.9
Business Meals	1.2	0.0	1.2	0.0	1.2	(0.0)	1.2
Regulatory Comm	93.1	(38.6)	54.5	0.0	54.5	9.8	44.7
Outside Services	130.2	(55.2)	75.0	0.0	75.0	26.2	48.8
Misc	2.1	0.0	2.1	0.0	2.1	0.0	2.1
Alloc Gen Office	1,178.7	0.0	1,178.7	368.3	812.4	8.2	804.2
Alloc Region Office	259.2	(6.6)	252.5	0.0	252.5	18.5	234.0
Alloc District Office	142.3	0.0	142.3	5.6	136.7	(2.6)	139.3
Maintenance	8.0	0.0	8.0	0.0	8.0	0.0	8.0
Rent	72.7	0.0	72.7	0.0	72.7	0.0	72.7
A & G Exp. Capitalized	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A&G Labor	56.3	(2.7)	53.6	0.0	53.6	2.8	50.8
Depreciation	1,588.1	(205.2)	1,382.9	29.3	1,353.6	5.6	1,348.0
Other Taxes							
Property Taxes	160.8	(12.4)	148.4	4.9	143.5	(7.0)	150.5
Payroll Taxes	57.4	(0.2)	57.2	0.0	57.2	(0.1)	57.3
Local Taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Income Taxes	119.9	337.7	457.6	(204.8)	662.4	(5.6)	668.0
Total Expenses After Taxes	7,123.3	(257.5)	6,865.8	235.4	6,630.4	109.6	6,520.8
Net Operating Revenues	1,023.5	313.5	1,336.9	(235.4)	1,572.3	(154.5)	1,726.8
Rate Base	27,458.7	(4,732.9)	22,725.9	1,777.2	20,948.7	(2,900.0)	23,848.7
Rate of Return	3.73%		5.88%		7.51%		7.24%
AT PROPOSED RATES:							
Operating Revenues	10,926.9	(1,514.9)	9,412.0	700.0	8,712.0	(198.2)	8,910.2
Uncollectibles	6.7	(0.8)	5.8	0.4	5.4	(0.1)	5.5
Local Taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Income Taxes	1,338.1	(350.7)	987.4	101.9	885.5	(71.9)	957.4
Adjustment to match DRA report							
Total Expenses After Taxes	8,343.1	(946.8)	7,396.3	542.5	6,853.8	43.2	6,810.6
Net Operating Revenues	2,583.8	(568.1)	2,015.7	157.5	1,858.2	(241.4)	2,099.6
Rate Base	27,458.7	(4,732.9)	22,725.9	1,777.2	20,948.7	(2,900.0)	23,848.7
Rate of Return	9.41%		8.87%		8.87%		8.80%



APPENDIX A

RECONCILIATION EXHIBIT  
SOUTHERN CALIFORNIA WATER COMPANY  
Region 1 – Santa Maria A.07-01-014  
TEST YEAR 2008

Page 2

INCOME TAX CALCULATION	GSWC	Change	GSWC Stipulation	Difference	Staff Stipulation	Change	Staff
AT PRESENT RATES:							
Total Operating Revenues	8,146.7	56.0	8,202.7	0.0	8,202.7	(44.9)	8,247.6
Operating Expenses	7,003.3	(595.1)	6,408.2	440.2	5,968.0	115.2	5,852.8
Interest on LTD	994.0	(171.3)	822.7	64.3	758.3	(105.0)	863.3
Book Depr'n (w/ G.O.)	(1,653.5)	205.2	(1,448.3)	(49.1)	(1,399.2)	(14.1)	(1,385.1)
Total Deductions	6,343.8	(561.2)	5,782.6	455.4	5,327.2	(3.9)	5,331.0
State Tax Depreciation	(1,931.3)	249.6	(1,681.7)	(35.6)	(1,646.1)	(6.8)	(1,639.3)
Other State Schedule M	74.6	0.0	74.6	0.0	74.6	16.4	58.2
8.84% –State Tax	(4.8)	76.7	71.9	(43.4)	115.3	(2.8)	118.1
Book Depr'n (w/ G.O.)	(1,653.5)	205.2	(1,448.3)	(49.1)	(1,399.2)	(14.1)	(1,385.1)
Tax Depr. - Flow Through	132.5	0.0	132.5	0.0	132.5	0.0	132.5
State Tax Deduction	4.8	(76.7)	(71.9)	43.4	(115.3)	33.0	(148.3)
Other Fed Schedule M	61.7	0.0	61.7	0.0	61.7	14.1	47.6
Def Rev Amort - Contrib	7.9	0.0	7.9	0.0	7.9	0.0	7.9
Adjustment for Job Creation Act				0.0			
35.00% –Federal Tax	124.7	261.0	385.7	(161.4)	547.1	(2.8)	549.9
TOTAL INCOME TAX	119.9	337.7	457.6	(204.8)	662.4	(5.6)	668.0
AT PROPOSED RATES:							
Total Operating Revenues	10,926.9	(1,514.9)	9,412.0	700.0	8,712.0	(198.2)	8,910.2
Operating Expenses	7,005.0	(596.1)	6,408.9	440.6	5,968.3	115.5	5,852.8
Interest on LTD	994.0	(171.3)	822.7	64.3	758.3	(105.0)	863.3
Book Depr'n (w/ G.O.)	(1,653.5)	205.2	(1,448.3)	(49.1)	(1,399.2)	(14.1)	(1,385.1)
Total Deductions	6,345.5	(562.2)	5,783.3	455.8	5,327.5	(3.6)	5,331.0
State Tax Depreciation	(1,931.3)	249.6	(1,681.7)	(35.6)	(1,646.1)	(6.8)	(1,639.3)
Other State Schedule M	74.6	0.0	74.6	0.0	74.6	16.4	58.2
8.84% –State Tax	240.9	(62.2)	178.7	18.4	160.3	(16.3)	176.6
Book Depr'n (w/ G.O.)	(1,653.5)	205.2	(1,448.3)	(49.1)	(1,399.2)	(14.1)	(1,385.1)
Tax Depr. - Flow Through	132.5	0.0	132.5	0.0	132.5	0.0	132.5
State Tax Deduction	4.8	(76.7)	(71.9)	43.4	(115.3)	33.0	(148.3)
Other Fed Schedule M	61.7	0.0	61.7	0.0	61.7	14.1	47.6
Def Rev Amort - Contrib	7.9	0.0	7.9	0.0	7.9	(0.0)	7.9
Adjustment for Job Creation Act				0.0		0.0	0.0
35.00% –Federal Tax	1,097.2	(288.5)	808.7	83.5	725.2	(55.6)	780.8
TOTAL INCOME TAX	1,338.1	(350.7)	987.4	101.9	885.5	(71.9)	957.4



## APPENDIX B

Region I Capital Items Stipulated between DRA and GSWC

Project	Year	DRA	GSWC	Settlement	Footnote
<b>Region I HQ</b>					
Training Room Videoconferencing mod.	2007	0	8,700	0	
HVAC Modifications	2007	4,300	4,800	4,800	/2
Small conference room mod	2007	0	4,800	0	
SOLA Key Card Access Systeem					
Firmware/Software Upgrade	2007	1,700	1,900	1,900	/2
H2O Map - Hydraulic Modeling Software (E&P - 1 seat)	2007	7,700	8,700	8,700	/2
Facility phone sys upgrade	2007	15,000	30,900	15,000	/8
Major Computer Systems (SQUID server)	2007	18,800	21,300	21,300	/2
Upgrade videoconferencing syst	2007	0	6,800	7,000	/2
Misc. Furniture & Partitions	2007	3,000	10,600	3,000	/4
Large Format Scanner & Inkjet Plotter (E&P)	2007	29,000	33,800	33,800	/2
Misc. computers & office equip	2007	16,000	23,200	20,000	/5
Misc. Tools & Safety Equip	2007	1,700	1,900	1,900	/2
AutoCAD Upgrade (6 seats)	2008	28,300	30,400	30,400	/2
Major Computer Systems (Region 1 server)	2008	47,100	50,700	50,700	/2
Major Computer Systems (E&P Archive Storage System)	2008	28,300	30,400	30,400	/2
Misc. Furniture & Partitions	2008	3,000	11,200	7,000	/5
E&P color copier	2008	0	30,400	30,000	/2
Misc. computers & office equip	2008	16,000	24,000	20,000	/5
Misc. Tools & Safety Equip	2008	1,900	2,000	2,000	/2
Major Computer Systems (Replace Network Switches)	2009	48,300	53,300	53,300	/2
Training room computers	2009	5,000	10,700	8,000	/5
Misc. Furniture & Partitions	2009	3,000	11,700	7,000	/5
Vehicle replacement- E&P Mgr	2009	0	41,500	0	
Misc. computers & office equip	2009	16,000	25,600	20,000	/5
Misc. Tools & Safety Equip	2009	1,900	2,100	2,100	/2
<b>Northern District Office</b>					
Minor Purification Equipment	2007	1,700	1,900	1,900	/2
Laptop for Electrician	2007	2,100	2,400	2,400	/2
Computer hardware	2007	4,300	4,800	4,800	/2
computer software upgrade	2007	0	9,700	10,000	/2
Wonderware server	2007	12,800	14,500	14,500	/2
replace vehicle #586	2007	0	30,900	0	
Misc. tools & safety equipment	2007	0	4,800	2,500	/5
Minor Purification Equipment	2008	1,900	2,000	2,000	/2
Replace Laptop for SCADA Tech	2008	2,400	2,500	2,500	/2
Computer hardware	2008	4,700	5,100	5,100	/2
computer software upgrade	2008	0	10,100	0	
replace vehicle #1013	2008	30,100	32,500	32,500	/2
Misc. tools & safety equipment	2008	0	5,100	2,500	/5
Minor Purification Equipment	2009	1,900	2,100	2,100	/2
Replace workstations	2009	0	10,700	0	
Computer hardware	2009	4,800	5,300	5,300	/2
computer software upgrade	2009	0	10,700	10,000	/2
Replace vehicle#2000	2009	0	41,500	0	



Region I Capital Items Stipulated between DRA and GSWC

Project	Year	DRA	GSWC	Settlement	Footnote
Misc. tools & safety equipment	2009	0	5,300	2,500	/5
<b>Coastal District Office</b>					
Misc. Office Equipment	2007	1,700	1,900	1,900	/2
District office furniture	2007	0	14,500	15,000	/2
Laptop District Manager	2007	1,700	1,900	1,900	/2
Computer Hardware	2007	4,300	4,800	4,800	/2
Software upgrade	2007	0	1,900	0	
Replace Vehicle #944	2007	25,600	29,000	29,000	/2
Replace Vehicle #1004	2007	31,600	35,700	35,700	/2
Misc. tools & safety equipment	2007	2,000	4,800	2,500	/4
Misc. Office Equipment	2008	1,900	2,000	2,000	/2
Misc. office furniture	2008	0	10,100	4,000	/4
Laptop District Electrician	2008	1,900	2,000	2,000	/2
Computer Hardware	2008	4,700	5,100	5,100	/2
Software upgrade	2008	0	2,000	0	
Misc. tools & safety equipment	2008	2,000	5,100	2,500	/4
Misc. Office Equipment	2009	1,900	2,100	2,100	/2
Replace Workstations (5)	2009	0	10,700	0	
Computer Hardware	2009	6,800	7,500	7,500	/2
Software upgrade	2009	0	5,300	0	
District electrician vehicle	2009	0	42,600	0	
Misc. tools & safety equipment	2009	2,000	5,300	2,500	/4
<b>Arden Cordova</b>					
Coloma Reservoir No. 1	2007	78,000	246,000	252,000	/6
Pyrites WTP	2007	36,000	43,000	43,000	/1
Morse Well No. 8	2007	121,000	203,000	121,000	/3
Coloma Well No. 20	2007	13,000	16,000	16,000	/1
Marcel Well #5	2007	90,000	106,000	106,000	/1
Capital Well No. 23	2007	27,000	32,000	32,000	/1
Misc. Bowl Replacement	2007	30,000	53,000	30,000	/3
Street Improvement	2007	8,000	53,000	53,000	/1
Meter Retrofit Program	2007	224,000	266,000	266,000	/1
Warehouse Design & permitting	2007	0	830,000	0	
Folsom South Canal	2007	13,000	16,000	16,000	/1
New Business Funded by GSWC	2007	100,000	100,000	100,000	/5
New Business Funded by Others	2007	300,000	300,000	300,000	/5
Meters	2007	59,700	67,600	67,600	/2
Services	2007	42,600	48,300	48,300	/2
Minor Main Replacement	2007	8,500	9,700	9,700	/2
Minor Pumping Plant Equipment and Structures	2007	8,500	9,700	9,700	/2
Turbidimeter, Filtered Water, CTP, qty 2	2007	4,700	5,300	5,300	/2
Chlorine Analyzers, MN Filter Plants, qty 3	2007	12,800	14,500	14,500	/2
Minor Purification Equipment and Structures	2007	8,500	9,700	9,700	/2
Office Furniture and Equipment	2007	4,300	4,800	4,800	/2
Replace Vehicle No. 679, 98 Chevy	2007	31,600	35,700	35,700	/2
Miscellaneous Tools and Safety Equipment	2007	4300	4,800	4,800	/2
Coloma WTP Filter Media Repl	2008	47,000	54,000	54,000	/1



Region I Capital Items Stipulated between DRA and GSWC

Project	Year	DRA	GSWC	Settlement	Footnote
Misc. Bowl Replacement	2008	34,000	56,000	34,000	/3
Street Improvement	2008	10,000	33,000	33,000	/1
Meter Retrofit Program	2008	247,000	279,000	279,000	/1
Warehouse Construction	2008	0	907,000	0	
New Business Funded by GSWC	2008	50,000	50,000	50,000	/5
New Business Funded by Others	2008	300,000	300,000	300,000	/5
Meters	2008	65,900	71,000	71,000	/2
Services	2008	47,100	50,700	50,700	/2
Minor Main Replacement	2008	9,400	10,100	10,100	/2
Minor Pumping Plant Equipment and Structures	2008	9,400	10,100	10,100	/2
Minor Purification Equipment and Structures	2008	9,400	10,100	10,100	/2
Work Stations, Office Furniture and Equip for Crews Quarters	2008	0	101,400	0	
Miscellaneous Tools and Safety Equipment	2008	4,700	5,100	5,100	/2
Coloma Treatment Plant	2009	41,000	47,000	47,000	/1
Trussel Plant	2009	0	217,000	0	
Filter Media Replacement (2)	2009	103,000	120,000	120,000	/1
Misc. Bowl Replacement	2009	36,000	59,000	36,000	/3
Street Improvement	2009	10,000	35,000	35,000	/1
Newton Main	2009	0	511,000	511,000	/1
Dawes Main	2009	0	293,000	293,000	/1
Meter Retrofit Program	2009	304,000	351,000	351,000	/1
New Business Funded by GSWC	2009	50,000	50,000	50,000	/5
New Business Funded by Others	2009	300,000	300,000	300,000	/5
Meters	2009	72,500	79,900	79,900	/2
Services	2009	48,300	53,300	53,300	/2
Minor Main Replacement	2009	9,700	10,700	10,700	/2
Minor Pumping Plant Equipment and Structures	2009	9,700	10,700	10,700	/2
Minor Purification Equipment and Structures	2009	9,700	10,700	10,700	/2
Office Furniture and Equipment	2009	4,800	5,300	5,300	/2
Miscellaneous Tools and Safety Equipment	2009	4,800	5,300	5,300	/2
<b>Bay Point</b>					
Hill Street WTP- Filter media	2007	40,000	90,000	90,000	/1
Misc Bowl Replacement	2007	2,900	21,000	12,000	/5
Install 12" from Hill Street Res to Alberts/Water (07)	2007	208,000	247,000	247,000	/1
Install 8" on Waters from Marys Ave to Marys Ave (07)	2007	358,000	425,000	425,000	/1
Relocate and replace Hydrants (07)	2007	45,000	53,000	53,000	/1
New Business Funded by GSWC	2007	25,000	25,000	25,000	/5
New Business Funded by Others	2007	100,000	100,000	100,000	/5
Meters	2007	11,500	13,000	13,000	/2
Services	2007	128,000	145,000	145,000	/2
Minor Main Replacement	2007	8,500	9,700	9,700	/2
Minor Pumping Plant Equipment and Structures	2007	1,300	1,400	1,400	/2
Minor Purification Equipment and Structures	2007	1,700	1,900	1,900	/2
Office Furniture and Equipment	2007	1,700	1,900	1,900	/2



Region I Capital Items Stipulated between DRA and GSWC

Project	Year	DRA	GSWC	Settlement	Footnote
Miscellaneous Tools and Safety Equipment	2007	1700	1,900	1,900	/2
Misc SCADA Improvements	2008	10,000	11,000	11,000	/1
Hill Street WTP- Filter media	2008	43,000	112,000	112,000	/1
Misc Bowl Replacement	2008	3,000	22,000	12,000	/5
Misc Street Improvements	2008	20,000	22,000	22,000	/1
Willow Pass, b/w Alberts to Port Chicago	2008	485,000	547,000	547,000	/1
Alberts, b/w Water St and Willow Pass	2008	119,000	134,000	134,000	/1
Manuel Ct. to Driftwood Dr. main ext.	2008	0	112,000	0	
New Business Funded by GSWC	2008	25,000	25,000	25,000	/5
New Business Funded by Others	2008	100,000	100,000	100,000	/5
Meters	2008	12,700	13,700	13,700	/2
Services	2008	141,300	152,200	152,200	/2
Minor Main Replacement	2008	9,400	10,100	10,100	/2
Minor Pumping Plant Equipment and Structures	2008	1,400	1,500	1,500	/2
Minor Purification Equipment and Structures	2008	1,900	2,000	2,000	/2
Office Furniture and Equipment	2008	1,900	2,000	2,000	/2
Miscellaneous Tools and Safety Equipment	2008	1,900	2,000	2,000	/2
Purchase Hill St. Property	2009	0	452,000	452,000	/6
Misc SCADA Improvements	2009	5,000	6,000	6,000	/1
Hill Street WTP	2009	41,000	47,000	47,000	/1
Misc Street Improvements	2009	20,000	23,000	23,000	/1
Peninsula, b/w Beach St & Canal Dr	2009	114,000	131,000	131,000	/1
Shore b/w Canal Dr & Lake View Ave	2009	269,000	310,000	310,000	/1
New Business Funded by GSWC	2009	5,000	5,000	5,000	/5
New Business Funded by Others	2009	50,000	50,000	50,000	/5
Meters	2009	13,000	14,400	14,400	/2
Services	2009	145,200	160,000	160,000	/2
Minor Main Replacement	2009	9,700	10,700	10,700	/2
Minor Pumping Plant Equipment and Structures	2009	1,400	1,600	1,600	/2
Minor Purification Equipment and Structures	2009	1,900	2,100	2,100	/2
Office Furniture and Equipment	2009	1,900	2,100	2,100	/2
Miscellaneous Tools and Safety Equipment	2009	1,900	2,100	2,100	/2
<b>Clearlake</b>					
Misc. Bowl Replacement	2007	0	11,000	5,500	/5
Misc. Street Improvement	2007	0	5,000	2,500	/5
Marin - Between 3671 Marin and 3891 Marin	2007	143,000	170,000	170,000	/1
SCADA	2007	18,000	21,000	21,000	/1
New Business Funded by GSWC	2007	5,000	5,000	5,000	/5
New Business Funded by Others	2007	50,000	50,000	50,000	/5
Meters	2007	8,500	9,700	9,700	/2
Services	2007	17,100	19,300	19,300	/2
Minor Main Replacement	2007	6,000	6,800	6,800	/2
Minor Pumping Plant Equipment and Structures	2007	1,700	1,900	1,900	/2
Minor Purification Equipment and Structures	2007	900	1,000	1,000	/2
Replace Turbidimeter, qty 2	2007	4,700	5,300	5,300	/2
Office Furniture and Equipment	2007	4,300	4,800	4,800	/2
Sonoma WTP Replace Air Compressor	2008	25,000	28,000	28,000	/1
Sonoma WTP Replace Air Dryer	2008	25,000	28,000	28,000	/1



Region I Capital Items Stipulated between DRA and GSWC

Project	Year	DRA	GSWC	Settlement	Footnote
Misc. Bowl Replacement	2008	0	6,000	3,000	/5
Misc. Street Improvement	2008	0	6,000	3,000	/5
Sunset Ave b/w W. 40th and Davis	2008	277,000	312,000	312,000	/1
New Business Funded by GSWC	2008	5,000	5,000	5,000	/5
New Business Funded by Others	2008	50,000	50,000	50,000	/5
Meters	2008	4,700	5,100	5,100	/2
Services	2008	9,400	10,100	10,100	/2
Minor Main Replacement	2008	4,700	5,100	5,100	/2
Minor Pumping Plant Equipment and Structures	2008	1,900	2,000	2,000	/2
Minor Purification Equipment and Structures	2008	900	1,000	1,000	/2
Office Furniture and Equipment	2008	900	1,000	1,000	/2
Miscellaneous Tools and Safety Equipment	2008	900	1,000	1,000	/2
Lakeshore Plant- Intake Strainer	2009	0	117,000	0	
Sonoma WTP - GAC changeout	2009	41,000	47,000	47,000	/1
Misc. Bowl Replacement	2009	0	12,000	6,000	/5
Misc. Street Improvement	2009	0	12,000	6,000	/5
Lakeshore Drive Main Replacement (3725 Monterey to 11949 Lakeshore Dr)	2009	101,000	117,000	117,000	/1
New Business Funded by GSWC	2009	5,000	5,000	5,000	/5
New Business Funded by Others	2009	50,000	50,000	50,000	/5
Meters	2009	9,700	10,700	10,700	/2
Services	2009	14,500	16,000	16,000	/2
Minor Main Replacement	2009	19,300	21,300	21,300	/2
Minor Pumping Plant Equipment and Structures	2009	1,900	2,100	2,100	/2
Minor Purification Equipment and Structures	2009	1,100	1,100	1,100	/2
Office Furniture and Equipment	2009	4,800	5,300	5,300	/2
Vehicle Replacement	2009	4,800	41,500	41,500	/2
Miscellaneous Tools and Safety Equipment	2009	1900	2,100	2,100	/2
<b>Los Osos</b>					
<b>Major Projects 2007</b>					
Los Olivos Security - Gate & Site lighting	2007	13,000	16,000	13,000	/3
Cabrillo - Flow Meter	2007	18,000	21,000	18,000	/3
Hydrants	2007	9,000	11,000	9,000	/3
Valves	2007	6,000	16,000	11,000	/3
SCADA - Implementation Plan: Los Osos & Edna	2007	0	53,000	26,500	/3
New Business Funded by GSWC	2007	0	0	0	
New Business Funded by Others	2007	50,000	50,000	50,000	/5
Meters	2007	11,500	34,800	20,000	/4
Services	2007	10,200	11,600	10,200	/4
Minor Pumping equipment	2007	2,500	4,800	3,200	/4
Minor Purification equipment	2007	3,600	19,300	5,000	/4
Office Furniture	2007	1,700	1,900	1,700	/4
Miscellaneous Tools and Equipment	2007	700	1,900	1,000	/4
<b>Major Projects 2008</b>					
Miscellaneous Bowl Replacements	2008	0	39,000	19,500	/3
Miscellaneous Street Improvements	2008	3,000	22,000	6,000	/3
Hydrants	2008	10,000	11,000	10,500	/5
Valves	2008	7,000	17,000	10,000	/3
Los Osos & Edna SCADA- Phase II	2008	0	279,000	139,500	/3



Region I Capital Items Stipulated between DRA and GSWC

Project	Year	DRA	GSWC	Settlement	Footnote
New Business Funded by GSWC	2008	0	0	0	
New Business Funded by Others	2008	50,000	50,000	50,000	/5
Meters	2008	17,100	40,600	20,000	/4
Services	2008	14,100	15,200	14,100	/4
Minor Pumping equipment	2008	3,800	5,100	3,800	/4
Minor Purification equipment	2008	5,300	10,100	5,300	/4
Office Furniture	2008	1,900	2,000	1,900	/4
3/4 Ton Service Vehicle ( <b>Employee Addition</b> )	2008	0	38,600	tbd	/7
Miscellaneous Tools and Equipment	2008	1,000	2,000	1,000	/4
<b>Major Projects 2009</b>					
Miscellaneous Street Improvements	2009	3,000	12,000	7,500	/3
Hydrants	2009	20,000	23,000	20,000	/3
Valves	2009	7,000	35,000	10,000	/3
New Business Funded by GSWC	2009	0	0	0	
New Business Funded by Others	2009	50,000	50,000	50,000	/5
Meters	2009	13,700	42,600	20,000	/4
Services	2009	14,500	16,000	14,500	/4
Minor Pumping equipment	2009	3,000	10,700	3,700	/4
Minor Purification equipment	2009	4,300	16,000	5,300	/4
Office Furniture	2009	2,400	2,700	1,200	/4
Miscellaneous Tools and Equipment	2009	800	2,700	1,000	/4
<b>Ojai</b>					
<b>Major Projects 2007</b>					
San Antonio Creek Spreading Grounds - Permitting	2007	0	133,000	125,000	/5
Fairview Booster Pump- Install 3rd pump with VFD	2007	36,000	43,000	43,000	/1
Hydrants	2007	9,000	11,000	9,000	/3
12" Insertion Valves- Grand Avenue	2007	54,000	64,000	54,000	/3
El Paseo- 1,000 LF of 8-inch DIP	2007	61,000	213,000	170,000	/3
SCADA- Plan Implementation	2007	0	16,000	8,000	/3
New Business Funded by GSWC	2007	0	0	0	
New Business Funded by Others	2007	30,000	30,000	30,000	/5
Meters	2007	17,100	19,300	17,100	/4
Minor Pumping equipment	2007	2,300	4,800	3,000	/4
Minor Purification equipment	2007	4,300	4,800	4,800	/2
Office Furniture	2007	2,300	4,800	3,000	/4
Replace 3/4 -Ton Service Vehicle	2007	31,600	35,700	35,700	/2
Miscellaneous Tools and Equipment	2007	1,700	2,900	2,100	/4
<b>Major Projects 2008</b>					
Miscellaneous Bowl Replacement	2008	10,000	11,000	11,000	/1
San Antonio Creek Spreading Grounds- Construction	2008	0	195,000	0	
Hydrants	2008	10,000	11,000	10,000	/3
SCADA- Installation	2008	0	112,000	56,000	/3
New Business Funded by GSWC	2007	0	0	0	
New Business Funded by Others	2007	30,000	30,000	30,000	/5
Meters	2008	18,800	20,300	18,800	/4
Services	2008	111,400	120,000	111,400	/4
Minor Pumping equipment	2008	3,400	5,100	4,000	/4
Minor Purification equipment	2008	4,700	5,100	4,700	/4



Region I Capital Items Stipulated between DRA and GSWC

Project	Year	DRA	GSWC	Settlement	Footnote
Office Furniture	2008	3,400	5,100	4,000	/4
Miscellaneous Tools and Equipment	2008	2,500	3,000	3,000	/2
<b>Major Projects 2009</b>					
Miscellaneous Street Improvements	2009	4,000	12,000	8,000	/3
Hydrants	2009	25,000	29,000	25,000	/3
New Business Funded by GSWC	2007	0	0	0	
New Business Funded by Others	2007	30,000	30,000	30,000	/5
Meters	2009	14,500	16,000	16,000	/2
Services	2009	108,900	120,000	108,900	/4
Minor Pumping equipment	2009	2,800	5,300	3,400	/4
Minor Purification equipment	2009	5,800	6,400	5,800	/4
Office Furniture	2009	2,700	5,300	5,000	/4
Replace Service Vehicle	2009	36,700	40,500	36,700	/4
Miscellaneous Tools and Equipment	2009	2,000	4,300	2,500	/4
<b>Santa Maria</b>					
<b>Major Projects 2007</b>					
Water Rights Adjudication	2007	0	4,640,675	0	
Street Improvements	2007	9,000	21,000	10,000	/3
Hydrants	2007	9,000	27,000	10,000	/3
Valves	2007	17,000	32,000	20,000	/3
Tejas/Mesa Zone Split	2007	0	80,000	0	
SCADA-Implementation Plan	2007	0	53,000	26,500	/3
New Business Funded by GSWC	2007	25,000	25,000	25,000	/5
New Business Funded by Others	2007	300,000	300,000	300,000	/5
Meters	2007	85,300	96,600	85,300	/4
Services	2007	128,000	145,000	128,000	/4
Minor Main Replacement	2007	5,800	29,000	7,200	/4
Minor Pumping equipment	2007	25,600	29,000	25,600	/4
Minor Purification equipment	2007	4,300	4,800	4,300	/4
Office Furniture	2007	4,300	4,800	4,300	/4
Heavy Duty 1-Ton Service Vehicle	2007	0	43,500	43,500	/2
Miscellaneous Tools and Equipment	2007	8,500	9,700	8,500	/4
<b>Major Projects 2008</b>					
Hydrants	2008	10,000	22,000	16,000	/3
Valves	2008	20,000	22,000	20,000	/3
Dakota Street Main & Evergreen Alley	2008	11,000	223,000	180,000	/3
SCADA- Improvements	2008	0	279,000	139,500	/3
New Business Funded by GSWC	2008	25,000	25,000	25,000	/5
New Business Funded by Others	2008	300,000	300,000	300,000	/5
Meters	2008	75,400	81,200	78,300	/5
Services	2008	70,600	76,100	73,350	/5
Minor Main Replacement	2008	8,600	30,400	10,000	/4
Minor Pumping equipment	2008	28,300	30,400	28,300	/4
Minor Purification equipment	2008	9,400	10,100	9,400	/4
Office Furniture	2008	4,700	5,100	4,700	/4
Replace Service Vehicle # 985	2008	35,800	38,600	35,800	/4
Replace Service Vehicle # 862	2008	35,800	38,600	35,800	/4
Replace Superintendent Vehicle # 1001	2008	26,400	28,400	26,400	/4
Miscellaneous Tools and Equipment	2008	9,400	10,100	9,400	/4
<b>Major Projects 2009</b>					
Street Improvements	2009	10,000	12,000	10,000	/3



Region I Capital Items Stipulated between DRA and GSWC

Project	Year	DRA	GSWC	Settlement	Footnote
Hydrants	2009	11,000	23,000	15,000	/3
Valves	2009	21,000	59,000	25,000	/3
Bradley Rd. Main Replacement	2009	12,000	234,000	190,000	/3
Old Town Orcutt Main Replacement	2009	0	234,000	190,000	/3
New Business Funded by GSWC	2009	25,000	25,000	25,000	/5
New Business Funded by Others	2009	300,000	300,000	300,000	/5
Meters	2009	96,700	106,500	96,700	/4
Services	2009	72,500	79,900	72,500	/4
Minor Main Replacement	2009	6,900	32,000	8,600	/4
Minor Pumping equipment	2009	29,000	32,000	29,000	/4
Minor Purification equipment	2009	9,700	10,700	9,700	/4
Office Furniture	2009	4,800	5,300	4,800	/4
Replace Service Vehicle	2009	36,700	40,500	36,700	/4
Miscellaneous Tools and Equipment	2009	9,700	10,700	9,700	/4

### Simi Valley

#### Major Projects 2007

Improvements to Katherine Site- Demo Building	2007	0	64,000	3,200	/3
Security Lighting at all Sites	2007	36,000	43,000	39,500	/3
Miscellaneous Street Improvements	2007	4,000	11,000	7,500	/3
Valves	2007	3,000	32,000	10,000	/3
SCADA-Implementation Plan	2007	0	53,000	26,500	/3
New Business Funded by GSWC	2007	25,000	25,000	25,000	/5
New Business Funded by Others	2007	300,000	300,000	300,000	/5
Meters	2007	68,200	77,300	68,200	/4
Services	2007	17,100	19,300	17,100	/4
Minor Main Replacement	2007	0	9,700	2,000	/4
Minor Pumping equipment	2007	4,300	4,800	4,300	/4
Minor Purification equipment	2007	4,300	4,800	4,300	/4
Office Furniture	2007	4,300	4,800	4,300	/4
Air Compressor & Jack Hammer	2007	17,100	19,300	17,100	/4
Miscellaneous Tools and Equipment	2007	3,100	9,700	3,100	/4

#### Major Projects 2008

Tank Site Security Improvements	2008	89,000	100,000	94,500	/5
Misc. Street Improvements	2008	5,000	11,000	8,000	/3
Valves	2008	3,000	22,000	10,000	/3
SCADA	2008	0	112,000	56,000	/3
New Business Funded by GSWC	2008	25,000	25,000	25,000	/5
New Business Funded by Others	2008	300,000	300,000	300,000	/5
Meters	2008	94,200	101,400	94,200	/4
Services	2008	27,100	50,700	33,900	/4
Minor Main Replacement	2008	0	10,100	3,000	/4
Minor Pumping equipment	2008	4,700	5,100	4,700	/4
Minor Purification equipment	2008	4,700	5,100	4,700	/4
Office Furniture	2008	4,700	5,100	4,700	/4
Replace Superintendent Vehicle	2008	28,300	30,000	28,300	/4
New Service Vehicle (Addition to Staff)	2008	0	38,600	tdb	/7
Service Vehicle Replacement (#751)	2008	35,800	38,600	35,800	/4
Miscellaneous Tools and Equipment	2008	3,600	5,100	4,400	/4

#### Major Projects 2009

Misc. Street Improvements	2009	5,000	23,000	7,000	/3
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Region I Capital Items Stipulated between DRA and GSWC

Project	Year	DRA	GSWC	Settlement	Footnote
Pineview, Alamo & Tapo- Tide Flex Valves	2009	113,000	176,000	120,000	/3
Valves	2009	3,000	35,000	10,000	/3
Katherine Avenue Main Extension	2009	45,000	234,000	185,000	/3
Brinelline Study (participation in regional study)	2009	0	117,000	117,000	/6
New Business Funded by GSWC	2009	25,000	25,000	25,000	/5
New Business Funded by Others	2009	300,000	300,000	300,000	/5
Meters	2009	96,700	106,500	96,700	/4
Services	2009	28,400	53,300	35,600	/4
Minor Main Replacement	2009	0	10,700	4,000	/4
Minor Pumping equipment	2009	4,800	5,300	4,800	/4
Minor Purification equipment	2009	4,800	5,300	4,800	/4
Office Furniture	2009	4,800	5,300	4,800	/4
Miscellaneous Tools and Equipment	2009	3,700	10,700	4,700	/4

/1 Includes GSWC Overhead and Contingency to be adjusted if necessary

/2 Includes GSWC Overhead to be adjusted if necessary

/3 Includes DRA Overhead and Contingency to be adjusted if necessary

/4 Includes DRA Overhead to be adjusted if necessary

/5 Settlement is a fixed amount that should not be adjusted for Overhead and/or Contingency

/6 Advice Letter - addressed in section 2.02 of the Stipulation.

/7 Tied to a challenged employee position

/8 Amount will be expensed to Outside Services

**(END OF ATTACHMENT A)**



# **ATTACHMENT B**

Attachment B  
Page 1 of 7  
**GOLDEN STATE WATER COMPANY**  
**SUMMARY of EARNINGS- TEST YEAR 2008**  
**ARDEN CORDOVA DISTRICT - A.07-01-009**

(Dollars in Thousands)

	<u>AT PRESENT RATES</u> <u>2008</u>	<u>AT ADOPTED RATES</u> <u>2008</u>
OPERATING REVENUES	8,742.3	10,669.5
OPERATION EXPENSES		
Purchased Water	-	-
Purchased Power	1,162.6	1,162.6
Pump Taxes	-	-
TOTAL SUPPLY EXPENSES	1,162.6	1,162.6
REVENUE LESS SUPPLY EXPENSES	7,579.6	9,506.9
Chemicals	131.7	131.7
Allocated Common Cust. Acct. (G.O.)	193.4	193.4
Allocated Common Cust. Acct. (Region)	-	-
Allocated Common Cust. Acct. (District)	-	-
Postage	-	-
Uncollectibles	7.6	9.2
Operation Labor	593.9	593.9
Other Operation Expenses	417.4	417.4
TOTAL OPERATION EXPENSES	2,506.6	2,508.2
Maintenance Labor	96.7	96.7
Other Maintenance Expenses	188.4	188.4
TOTAL MAINTENANCE EXPENSE	285.1	285.1
TOTAL O&M EXCLUDING A&G	2,791.7	2,793.3
Office Supplies & Expenses	57.4	57.4
Property Insurance	-	-
Injuries and Damages	1.0	1.0
Pension and Benefits	5.7	5.7
Business Meals	0.3	0.3
Regulatory Expenses	103.7	103.7
Outside Services	159.3	159.3
Miscellaneous	25.2	25.2
Allocated General Office Expenses	2,139.2	2,139.2
Allocated Region Office Expenses	479.5	479.5
Allocated District Office Expenses	277.1	277.1
Other Maintenance of General Plant	22.3	22.3
Rent	12.3	12.3
A&G Expenses Capitalized	-	-
A&G Labor	57.7	57.7
TOTAL ADMIN & GENERAL EXPENSES	3,340.6	3,340.6
DEPRECIATION AND AMORTIZATION	1,817.2	1,817.2
Property Taxes	369.8	369.8
Payroll Taxes	60.3	60.3
Local Taxes	26.8	32.7
TOTAL TAXES NOT ON INCOME	456.9	462.8
TOTAL EXPENSE EXCLUDING INCOME TAX	8,406.4	8,413.9
NET OPER REVENUE BEFORE INCOME TAX	335.9	2,255.5
State Income Tax	(36.0)	133.7
Federal Income Tax	8.9	680.8
TOTAL INCOME TAXES	(27.1)	814.4
TOTAL OPERATING EXPENSES	8,379.2	9,228.4
NET OPERATING REVENUE	363.0	1,441.1
RATE BASE	16,246.4	16,246.4
RATE OF RETURN	2.23%	8.87%



Attachment B  
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**GOLDEN STATE WATER COMPANY**  
**SUMMARY of EARNINGS- TEST YEAR 2008**  
**BAY POINT DISTRICT - A.07-01-010**

(Dollars in Thousands)

	<u>AT PRESENT RATES</u> <u>2008</u>	<u>AT ADOPTED RATES</u> <u>2008</u>
OPERATING REVENUES	5,747.3	6,102.3
OPERATION EXPENSES		
Purchased Water	1,759.8	1,759.8
Purchased Power	205.7	205.7
Pump Taxes	-	-
TOTAL SUPPLY EXPENSES	1,965.5	1,965.5
REVENUE LESS SUPPLY EXPENSES	3,781.8	4,136.8
Chemicals	111.1	111.1
Allocated Common Cust. Acct. (G.O.)	41.0	41.0
Allocated Common Cust. Acct. (Region)	-	-
Allocated Common Cust. Acct. (District)	-	-
Postage	-	-
Uncollectibles	17.0	18.1
Operation Labor	306.4	306.4
Other Operation Expenses	214.7	214.7
TOTAL OPERATION EXPENSES	2,655.8	2,656.8
Maintenance Labor	70.0	70.0
Other Maintenance Expenses	110.7	110.7
TOTAL MAINTENANCE EXPENSE	180.7	180.7
TOTAL O&M EXCLUDING A&G	2,836.5	2,837.6
Office Supplies & Expenses	45.9	45.9
Property Insurance	-	-
Injuries and Damages	-	-
Pension and Benefits	6.1	6.1
Business Meals	0.7	0.7
Regulatory Expenses	22.0	22.0
Outside Services	25.0	25.0
Miscellaneous	1.1	1.1
Allocated General Office Expenses	454.0	454.0
Allocated Region Office Expenses	101.9	101.9
Allocated District Office Expenses	58.8	58.8
Other Maintenance of General Plant	34.4	34.4
Rent	29.1	29.1
A&G Expenses Capitalized	-	-
A&G Labor	43.6	43.6
TOTAL ADMIN & GENERAL EXPENSES	822.7	822.7
DEPRECIATION AND AMORTIZATION	747.2	747.2
Property Taxes	100.3	100.3
Payroll Taxes	33.8	33.8
Local Taxes	68.8	73.1
TOTAL TAXES NOT ON INCOME	202.9	207.2
TOTAL EXPENSE EXCLUDING INCOME TAX	4,609.4	4,614.7
NET OPER REVENUE BEFORE INCOME TAX	1,137.9	1,487.6
State Income Tax	53.9	84.8
Federal Income Tax	257.7	380.1
TOTAL INCOME TAXES	311.6	464.9
TOTAL OPERATING EXPENSES	4,920.9	5,079.6
NET OPERATING REVENUE	826.3	1,022.7
RATE BASE	11,530.1	11,530.1
RATE OF RETURN	7.17%	8.87%

Attachment B  
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**GOLDEN STATE WATER COMPANY**  
**SUMMARY of EARNINGS- TEST YEAR 2008**  
**CLEARLAKE DISTRICT - A.07-01-011**

(Dollars in Thousands)

	<u>AT PRESENT RATES</u> <u>2008</u>	<u>AT ADOPTED RATES</u> <u>2008</u>
OPERATING REVENUES	1,668.2	1,819.9
OPERATION EXPENSES		
Purchased Water	29.8	29.8
Purchased Power	90.2	90.2
Pump Taxes	-	-
TOTAL SUPPLY EXPENSES	120.0	120.0
REVENUE LESS SUPPLY EXPENSES	1,548.2	1,699.8
Chemicals	39.6	39.6
Allocated Common Cust. Acct. (G.O.)	14.1	14.1
Allocated Common Cust. Acct. (Region)	-	-
Allocated Common Cust. Acct. (District)	-	-
Postage	-	-
Uncollectibles	7.7	8.4
Operation Labor	207.9	207.9
Other Operation Expenses	90.1	90.1
TOTAL OPERATION EXPENSES	479.4	480.1
Maintenance Labor	35.8	35.8
Other Maintenance Expenses	44.0	44.0
TOTAL MAINTENANCE EXPENSE	79.8	79.8
TOTAL O&M EXCLUDING A&G	559.3	559.9
Office Supplies & Expenses	39.8	39.8
Property Insurance	-	-
Injuries and Damages	0.1	0.1
Pension and Benefits	4.2	4.2
Business Meals	0.3	0.3
Regulatory Expenses	7.5	7.5
Outside Services	2.3	2.3
Miscellaneous	0.6	0.6
Allocated General Office Expenses	156.2	156.2
Allocated Region Office Expenses	34.7	34.7
Allocated District Office Expenses	20.2	20.2
Other Maintenance of General Plant	1.6	1.6
Rent	12.4	12.4
A&G Expenses Capitalized	-	-
A&G Labor	16.5	16.5
TOTAL ADMIN & GENERAL EXPENSES	296.3	296.3
DEPRECIATION AND AMORTIZATION	307.7	307.7
Property Taxes	29.1	29.1
Payroll Taxes	21.0	21.0
Local Taxes	0.1	0.1
TOTAL TAXES NOT ON INCOME	50.1	50.1
TOTAL EXPENSE EXCLUDING INCOME TAX	1,213.3	1,214.0
NET OPER REVENUE BEFORE INCOME TAX	454.9	605.8
State Income Tax	21.0	34.4
Federal Income Tax	106.9	159.8
TOTAL INCOME TAXES	128.0	194.1
TOTAL OPERATING EXPENSES	1,341.3	1,408.2
NET OPERATING REVENUE	326.9	411.7
RATE BASE	4,642.0	4,642.0
RATE OF RETURN	7.04%	8.87%



Attachment B  
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**GOLDEN STATE WATER COMPANY**  
**SUMMARY of EARNINGS- TEST YEAR 2008**  
**LOS OSOS DISTRICT - A.07-01-012**

(Dollars in Thousands)

	<u>AT PRESENT RATES</u> <u>2008</u>	<u>AT ADOPTED RATES</u> <u>2008</u>
OPERATING REVENUES	2,103.8	3,013.7
OPERATION EXPENSES		
Purchased Water	-	-
Purchased Power	177.3	177.3
Pump Taxes	-	-
TOTAL SUPPLY EXPENSES	177.3	177.3
REVENUE LESS SUPPLY EXPENSES	1,926.5	2,836.3
Chemicals	162.9	162.9
Allocated Common Cust. Acct. (G.O.)	26.3	26.3
Allocated Common Cust. Acct. (Region)	-	-
Allocated Common Cust. Acct. (District)	-	-
Postage	-	-
Uncollectibles	2.0	2.9
Operation Labor	230.3	230.3
Other Operation Expenses	81.8	81.8
TOTAL OPERATION EXPENSES	680.6	681.5
Maintenance Labor	56.6	56.6
Other Maintenance Expenses	78.6	78.6
TOTAL MAINTENANCE EXPENSE	135.2	135.2
TOTAL O&M EXCLUDING A&G	815.8	816.7
Office Supplies & Expenses	39.5	39.5
Property Insurance	-	-
Injuries and Damages	0.0	0.0
Pension and Benefits	0.6	0.6
Business Meals	0.2	0.2
Regulatory Expenses	14.0	14.0
Outside Services	76.5	76.5
Miscellaneous	0.3	0.3
Allocated General Office Expenses	290.6	290.6
Allocated Region Office Expenses	64.7	64.7
Allocated District Office Expenses	36.7	36.7
Other Maintenance of General Plant	5.3	5.3
Rent	-	-
A&G Expenses Capitalized	-	-
A&G Labor	41.0	41.0
TOTAL ADMIN & GENERAL EXPENSES	569.4	569.4
DEPRECIATION AND AMORTIZATION	442.8	442.8
Property Taxes	64.9	64.9
Payroll Taxes	26.4	26.4
Local Taxes	-	-
TOTAL TAXES NOT ON INCOME	91.3	91.3
TOTAL EXPENSE EXCLUDING INCOME TAX	1,919.3	1,920.2
NET OPER REVENUE BEFORE INCOME TAX	184.5	1,093.5
State Income Tax	(15.5)	64.8
Federal Income Tax	(17.0)	301.2
TOTAL INCOME TAXES	(32.5)	366.0
TOTAL OPERATING EXPENSES	1,886.8	2,286.2
NET OPERATING REVENUE	217.0	727.5
RATE BASE	8,201.9	8,201.9
RATE OF RETURN	2.65%	8.87%

Attachment B  
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**GOLDEN STATE WATER COMPANY**  
**SUMMARY of EARNINGS- TEST YEAR 2008**  
**OJAI DISTRICT - A.07-01-013**

(Dollars in Thousands)

	<u>AT PRESENT RATES</u> <u>2008</u>	<u>AT ADOPTED RATES</u> <u>2008</u>
OPERATING REVENUES	3,261.6	4,400.4
OPERATION EXPENSES		
Purchased Water	305.6	305.6
Purchased Power	307.0	307.0
Pump Taxes	15.2	15.2
TOTAL SUPPLY EXPENSES	627.7	627.7
REVENUE LESS SUPPLY EXPENSES	2,633.9	3,772.7
Chemicals	37.3	37.3
Allocated Common Cust. Acct. (G.O.)	32.5	32.5
Allocated Common Cust. Acct. (Region)	-	-
Allocated Common Cust. Acct. (District)	-	-
Postage	-	-
Uncollectibles	5.1	6.9
Operation Labor	240.0	240.0
Other Operation Expenses	70.0	70.0
TOTAL OPERATION EXPENSES	1,012.7	1,014.5
Maintenance Labor	44.7	44.7
Other Maintenance Expenses	272.2	272.2
TOTAL MAINTENANCE EXPENSE	316.9	316.9
TOTAL O&M EXCLUDING A&G	1,329.5	1,331.3
Office Supplies & Expenses	44.2	44.2
Property Insurance	-	-
Injuries and Damages	0.6	0.6
Pension and Benefits	2.8	2.8
Business Meals	1.2	1.2
Regulatory Expenses	17.4	17.4
Outside Services	52.0	52.0
Miscellaneous	2.5	2.5
Allocated General Office Expenses	359.6	359.6
Allocated Region Office Expenses	80.6	80.6
Allocated District Office Expenses	45.4	45.4
Other Maintenance of General Plant	6.0	6.0
Rent	25.5	25.5
A&G Expenses Capitalized	-	-
A&G Labor	52.8	52.8
TOTAL ADMIN & GENERAL EXPENSES	690.7	690.7
DEPRECIATION AND AMORTIZATION	643.3	643.3
Property Taxes	79.2	79.2
Payroll Taxes	27.2	27.2
Local Taxes	38.7	52.3
TOTAL TAXES NOT ON INCOME	145.1	158.7
TOTAL EXPENSE EXCLUDING INCOME TAX	2,808.7	2,824.0
NET OPER REVENUE BEFORE INCOME TAX	452.9	1,576.4
State Income Tax	(6.9)	92.4
Federal Income Tax	31.9	425.1
TOTAL INCOME TAXES	25.0	517.5
TOTAL OPERATING EXPENSES	2,833.6	3,341.5
NET OPERATING REVENUE	428.0	1,058.9
RATE BASE	11,938.3	11,938.3
RATE OF RETURN	3.58%	8.87%

Attachment B  
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**GOLDEN STATE WATER COMPANY**  
**SUMMARY of EARNINGS- TEST YEAR 2008**  
**SANTA MARIA DISTRICT - A.07-01-014**

(Dollars in Thousands)

	<u>AT PRESENT RATES</u> <u>2008</u>	<u>AT ADOPTED RATES</u> <u>2008</u>
OPERATING REVENUES	8,202.5	9,322.5
OPERATION EXPENSES		
Purchased Water	-	-
Purchased Power	1,516.9	1,516.9
Pump Taxes	-	-
TOTAL SUPPLY EXPENSES	1,516.9	1,516.9
REVENUE LESS SUPPLY EXPENSES	6,685.6	7,805.6
Chemicals	44.5	44.5
Allocated Common Cust. Acct. (G.O.)	101.8	101.8
Allocated Common Cust. Acct. (Region)	-	-
Allocated Common Cust. Acct. (District)	-	-
Postage	-	-
Uncollectibles	5.1	5.7
Operation Labor	509.0	509.0
Other Operation Expenses	275.4	275.4
TOTAL OPERATION EXPENSES	2,452.6	2,453.3
Maintenance Labor	147.6	147.6
Other Maintenance Expenses	300.0	300.0
TOTAL MAINTENANCE EXPENSE	447.6	447.6
TOTAL O&M EXCLUDING A&G	2,900.2	2,900.9
Office Supplies & Expenses	60.0	60.0
Property Insurance	-	-
Injuries and Damages	1.3	1.3
Pension and Benefits	5.9	5.9
Business Meals	1.2	1.2
Regulatory Expenses	54.5	54.5
Outside Services	75.0	75.0
Miscellaneous	2.1	2.1
Allocated General Office Expenses	1,125.9	1,125.9
Allocated Region Office Expenses	252.0	252.0
Allocated District Office Expenses	142.0	142.0
Other Maintenance of General Plant	8.1	8.1
Rent	72.7	72.7
A&G Expenses Capitalized	-	-
A&G Labor	53.6	53.6
TOTAL ADMIN & GENERAL EXPENSES	1,854.3	1,854.3
DEPRECIATION AND AMORTIZATION	1,382.6	1,382.6
Property Taxes	148.4	148.4
Payroll Taxes	57.2	57.2
Local Taxes	-	-
TOTAL TAXES NOT ON INCOME	205.6	205.6
TOTAL EXPENSE EXCLUDING INCOME TAX	6,342.7	6,343.4
NET OPER REVENUE BEFORE INCOME TAX	1,859.8	2,979.1
State Income Tax	76.7	175.7
Federal Income Tax	407.3	799.1
TOTAL INCOME TAXES	484.1	974.8
TOTAL OPERATING EXPENSES	6,826.8	7,318.2
NET OPERATING REVENUE	1,375.7	2,004.3
RATE BASE	22,596.3	22,596.3
RATE OF RETURN	6.09%	8.87%



Attachment B  
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**GOLDEN STATE WATER COMPANY**  
**SUMMARY of EARNINGS- TEST YEAR 2008**  
**SIMI VALLEY DISTRICT - A.07-01-015**

(Dollars in Thousands)

	<u>AT PRESENT RATES</u> <u>2008</u>	<u>AT ADOPTED RATES</u> <u>2008</u>
OPERATING REVENUES	9,983.8	10,750.4
OPERATION EXPENSES		
Purchased Water	5,434.4	5,434.4
Purchased Power	263.1	263.1
Pump Taxes	-	-
TOTAL SUPPLY EXPENSES	5,697.4	5,697.4
REVENUE LESS SUPPLY EXPENSES	4,286.3	5,053.0
Chemicals	5.7	5.7
Allocated Common Cust. Acct. (G.O.)	119.8	119.8
Allocated Common Cust. Acct. (Region)	-	-
Allocated Common Cust. Acct. (District)	-	-
Postage	-	-
Uncollectibles	13.2	14.2
Operation Labor	320.4	320.4
Other Operation Expenses	86.9	86.9
TOTAL OPERATION EXPENSES	6,243.5	6,244.5
Maintenance Labor	72.7	72.7
Other Maintenance Expenses	89.8	89.8
TOTAL MAINTENANCE EXPENSE	162.5	162.5
TOTAL O&M EXCLUDING A&G	6,406.0	6,407.0
Office Supplies & Expenses	34.3	34.3
Property Insurance	-	-
Injuries and Damages	-	-
Pension and Benefits	1.5	1.5
Business Meals	0.8	0.8
Regulatory Expenses	64.2	64.2
Outside Services	11.5	11.5
Miscellaneous	5.7	5.7
Allocated General Office Expenses	1,325.7	1,325.7
Allocated Region Office Expenses	297.2	297.2
Allocated District Office Expenses	167.2	167.2
Other Maintenance of General Plant	6.7	6.7
Rent	42.8	42.8
A&G Expenses Capitalized	-	-
A&G Labor	72.7	72.7
TOTAL ADMIN & GENERAL EXPENSES	2,030.4	2,030.4
DEPRECIATION AND AMORTIZATION	695.6	695.6
Property Taxes	96.6	96.6
Payroll Taxes	37.5	37.5
Local Taxes	125.5	135.1
TOTAL TAXES NOT ON INCOME	259.6	269.2
TOTAL EXPENSE EXCLUDING INCOME TAX	9,391.6	9,402.2
NET OPER REVENUE BEFORE INCOME TAX	592.2	1,348.1
State Income Tax	21.2	88.1
Federal Income Tax	140.8	405.4
TOTAL INCOME TAXES	162.0	493.4
TOTAL OPERATING EXPENSES	9,553.6	9,895.7
NET OPERATING REVENUE	430.2	854.7
RATE BASE	9,635.7	9,635.7
RATE OF RETURN	4.46%	8.87%

**(END OF ATTACHMENT B)**

# **ATTACHMENT C**

Schedule No. AC -1

Arden-Cordova Customer Service Area

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all general metered water service.

TERRITORY

Arden Manor area located approximately six miles northeast of Sacramento and Rancho Cordova and vicinity, Sacramento County.

RATES

Quantity Rates		
For all water delivered per 100 cu ft.	\$0.5880	(l)
Service Charge:	<u>Per Meter</u> <u>Per Month</u>	
For 5/8 x 3/4 inch meter	\$ 9.65	(l)
For 3/4-inch meter	\$14.45	(l)
For 1-inch meter	\$24.10	(l)
For 1-1/2-inch meter	\$48.15	(l)
For 2-inch meter	\$77.05	(l)
For 3-inch meter	\$144.00	(l)
For 4-inch meter	\$241.00	(l)
For 6-inch meter	\$482.00	(l)
For 8-inch meter	\$770.00	(l)
For 10-inch meter	\$1,107.00	(l)

The Service Charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the City Rate.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedule No. UF.
2. Service with 5/8 x 3/4 inch meters and 3/4 inch meters is available only to customers served with 5/8 x 3/4 inch and 3/4-inch meters as of May 31, 1995.
3. As authorized by the California Public Utilities Commission in Decision 04-03-039, all bills are subject to a surcredit of \$0.0788 per Ccf for a 9-year amortization period, beginning May 6, 2004 on the effective date of Advice Letter 1150W. This surcredit will refund the ratepayer portion of the revenues collected from the City of Folsom for the period of July 1, 1994 through March 16, 2004.
4. Pursuant to Decision 0507-045, to recover the balance as of January 31, 2000 on the Water Quality Litigation Memorandum Account, a surcharge of \$0.12 per Ccf is to be added to the quantity rate for 20 years. The surcharge amount will be recalculated once in every rate cycle, or more frequently if in any year the receipt of Water Availability Fee (WAF) monies will permit a reduction of \$0.50 or more in the monthly bill under Tariff AC-2.
5. As authorized by the California Public Commission, an amount of \$0.02174 per Ccf is to be added to the Quantity Rate for a period of 24 months beginning on the effective date of Advice Letter 1210W. This surcharge will recover the undercollection in the Balance Type Account, as of August 31, 2006



Schedule No. AC-2

Arden-Cordova Customer Service Area

FLAT RATE SERVICE

APPLICABILITY

Applicable to all flat rate water service. This schedule is closed to new installations.

TERRITORY

Arden Man or area located approximately six miles northeast of Sacramento and Rancho Cordova and vicinity, Sacramento County.

RATES

For a single unit of occupancy, including premises not exceeding 12,000 sq. ft. in area	\$ 39.70	(l)
For a duplex including premises not exceeding 12,000 sq. ft. in area	\$ 78.10	(l)
a. For each additional detached unit of an serviced from the same service connection	\$ 39.70	occupancy on the same premises
b. For each swimming pool equipped with a recirculating filter system, on the same premises and served from the same connection	\$ 8.65	(l)

SPECIAL CONDITIONS

1. The above flat rates apply to service connections not larger than one inch in diameter.
2. For service covered by the above classification, if either the utility or the customer so elects, a meter shall be installed and service provided under Schedule No. AC -1, General Metered Service.
3. All bills are subject to the reimbursement fee set forth on Schedule No. UF.
4. As authorized by the California Public Utilities Commission in Decision 04 -03-039, all bills are subject to a surcredit \$2.19 per month for a 9 -year amortization period, beginning May 6, 2004, the effective date of Advice Letter 1150 -W. This surcredit will refund the rat epayer portion of the revenues collected from the City of Folsom for the period of July 1, 1994 through March 16, 2004.
5. Pursuant to Decision 05 -07-045, to recover the balance as of January 31, 2005 in the Water Quality Litigation Memorandum account, a sur charge of \$4.72 is to be added to the monthly service connection charge for 20 years. The surcharge amount will be recalculated once in every rate cycle, or more frequently if in any year the receipt of Water Availability Fee (WAF) monies will permit a re duction of \$0.50 or more in the monthly bill under the tariff schedule.
6. As authorized by the California Public Utilities Commission, an amount of \$0.85 per meter, per month is to be added to the monthly service connection for a period of 24 months, beginning on the effective date of Advice Letter 1219 -W. This surcharge will recover the undercollection in the Balancing -Type Memorandum Account, as of August 31, 2006.

Schedule No. BY-1

Bay Point Customer Service Area

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

Portions of the City of Pittsburg and vicinity, Contra Costa County.

RATES

Quantity Rates

For all water delivered per 100 cu ft.	\$3.262	(l)
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Service Charge:

Per Meter  
Per Month

For 5/8 x 3/4 inch meter	\$27.55	(l)
For 3/4-inch meter	\$41.30	(l)
For 1-inch meter	\$68.85	(l)
For 1-1/2-inch meter	\$138.00	(l)
For 2-inch meter	\$220.00	(l)
For 3-inch meter	\$413.00	(l)
For 4-inch meter	\$688.00	(l)
For 6-inch meter	\$1,377.00	(l)
For 8-inch meter	\$2,202.00	(l)
For 10-inch meter	\$3,166.00	(l)

The Service Charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rate.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedule No. UF.
2. New Services: Contra Costa Water District (CCWD) imposes a Facilities Reserve Charge for new or enlarged retail services in this district. An applicant for service must first pay this fee, if applicable to CCWD before service will be rendered under this schedule.
3. As authorized by the California Public Utilities Commission, an amount of \$0.16458 per Ccf is to be added to the Quantity Rate for a period of 24 months, beginning on the effective date of Advice Letter 1221 -W. This surcharge will recover the undercollection in the Balancing -Type Memorandum Account, as of August 31, 2006.

Schedule No. CL -1

Clearlake Customer Service Area

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

Clearlake Park and areas, Lake County.

RATES

Quantity Rates		
For all water delivered per 100 cu ft.	\$3.782	(I)
Service Charge:	<u>Per Meter Per Month</u>	
For 5/8 x 3/4 inch meter	\$42.15	(I)
For 3/4 -inch meter	\$63.25	(I)
For 1 -inch meter	\$105.00	(I)
For 1-1/2-inch meter	\$211.00	(I)
For 2 -inch meter	\$337.00	(I)
For 3 -inch meter	\$632.00	(I)
For 4 -inch meter	\$1,054.00	(I)
For 6 -inch meter	\$2,108.00	(I)
For 8 -inch meter	\$3,372.00	(I)
For 10 -inch meter	\$4,847.00	(I)

The Service Charge is a readiness -to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rate.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedule No. UF.
2. As authorized by the California Public Utilities Commission, an amount of \$0.24215 per Ccf is to be added to the Quantity Rate for a period of 24 months, beginning on the effective date of Advice Letter 1223-W. This surcharge will recover the under collection in the Balancing Account, as of August 31, 2006. –Type Memorandum



Schedule No. LO-1

Los Osos Customer Service Area

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service.

TERRITORY

Unincorporated areas south of the city of San Luis Obispo in the vicinity of Los Osos, San Luis Obispo County.

RATES

Quantity Rates		
For all water delivered per 100 cu ft.	\$2.70300	(l)
Service Charge:	<u>Per Meter Per Month</u>	
For 5/8 x 3/4 inch meter	\$28.00	(l)
For 3/4-inch meter	\$42.00	(l)
For 1-inch meter	\$70.00	(l)
For 1-1/2-inch meter	\$140.00	(l)
For 2-inch meter	\$224.00	(l)
For 3-inch meter	\$420.00	(l)
For 4-inch meter	\$700.00	(l)
For 6-inch meter	\$1,400.00	(l)
For 8-inch meter	\$2,240.00	(l)
For 10-inch meter	\$3,220.00	(l)

The Service Charge is a readiness -to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rate.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedule No. UF .

Schedule No. OJ-1

Ojai Customer Service Area

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered water service except public parks.

TERRITORY

Ojai and vicinity, Ventura County.

RATES

Quantity Rates

First 500 cu. ft., per 100 cu. ft.	\$2.3650	(l)
Next 1500 cu. ft., per 100 cu. ft.	\$2.5470	(l)
Over 2000 cu. ft., per 100 cu. ft.	\$2.9760	(l)

Service Charge:	Per Meter Per Month	
For 5/8 x 3/4 inch meter	\$30.45	(l)
For 3/4-inch meter	\$45.65	(l)
For 1-inch meter	\$76.15	(l)
For 1-1/2-inch meter	\$152.00	(l)
For 2-inch meter	\$244.00	(l)
For 3-inch meter	\$457.00	(l)
For 4-inch meter	\$761.00	(l)
For 6-inch meter	\$1,523.00	(l)
For 8-inch meter	\$2,436.00	(l)

The Service Charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water computed at the Quantity Rate.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedule No. UF.

Schedule No. OJ-3M

Ojai Customer Service Area

SPECIAL IRRIGATION METERED SERVICE

APPLICABILITY

Applicable to ten specific parcels of land identified on Special Irrigation Metered Service Tariff Area Map.

TERRITORY

Ojai and vicinity, Ventura County.

RATES

Quantity Charge:

Casitas Municipal Water District agricultural non-prime rates as amended from time to time.

<u>Wheeling Surcharge:</u>	<u>Per Meter</u>	
	<u>Per Month</u>	
For 2-inch meter	\$624.00	(l)
For 4-inch meter	\$820.00	(l)

The Wheeling Surcharge is a Southern California Water Company charge for transporting Casitas Irrigation water to said ten specific parcels of land, which charge is to be added to the Quantity Charge computed at Casitas MWD rates.

SPECIAL CONDITIONS

1. Service provided on an annual basis.
2. Service provided in conformance with Water Service Agreement entered into on July 9, 1980, by and between Casitas Municipal Water District and Southern California Water Company.
3. This schedule is for irrigation water only. Any domestic or residential water use of these specific parcels of land shall be through a separate water meter and billed at the General Metered Service Rate.
4. If any irrigation water sold under this schedule exceeds in total irrigation water delivered by Casitas each month, then the excess irrigation water delivered shall be billed at the General Metered Service Rate.
5. Service under this tariff schedule shall, at all times, be subject to such changes or modifications by the California Public Utilities Commission as said Commission may, from time to time, direct in exercise of its judgment.
6. All bills are subject to the reimbursement fee set forth on Schedule No. UF.



Schedule No. OJ-7ML

Ojai Customer Service Area

PUBLIC PARK METERED SERVICE

APPLICABILITY

Applicable to all metered water service furnished to public parks.

TERRITORY

Ojai and vicinity, Ventura County.

RATES

Quantity Rates

For all water delivered per 100 cu ft.	\$1.9410	(l)
--	----------	-----

Service Charge:

For 5/8 x 3/4 inch meter	\$30.45	(l)
For 3/4-inch meter	\$45.65	(l)
For 1-inch meter	\$76.15	(l)
For 1-1/2-inch meter	\$152.00	(l)
For 2-inch meter	\$244.00	(l)

The Service Charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

SPECIAL CONDITIONS

1. Service under this schedule shall be limited to the City of Ojai, the County of Ventura, and the Civic Center Park (Ojai Civic Association, Trustee).
2. The above rates apply to service connections not larger than two inches in diameter.
3. The cost of installation of service pipes and meters shall be borne by the utility. Relocation of such facilities shall be at the expense of the party requesting relocation.
4. All bills are subject to the reimbursement fee set forth on Schedule No. UF.

Schedule No. SI-1

Simi Valley Customer Service Area

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all general metered water service.

TERRITORY

Portions of the City of Simi Valley and vicinity, Ventura County.

RATES

Quantity Rates

For all water delivered, per 100 cu. ft.	\$2.303	(I)
--	---------	-----

Service Charge:

Per Meter  
Per Month

For 5/8 x 3/4 inch meter	\$11.60	(I)
For 1/4-inch meter	\$17.45	(I)
For 1-inch meter	\$29.05	(I)
For 1-1/2-inch meter	\$58.10	(I)
For 2-inch meter	\$92.95	(I)
For 3-inch meter	\$174.00	(I)
For 4-inch meter	\$291.00	(I)
For 6-inch meter	\$581.00	(I)
For 8-inch meter	\$930.00	(I)
For 10-inch meter	\$1,336.00	(I)

The Service Charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rate.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedule No. UF.
2. As authorized by the California Public Utilities Commission, an amount of \$0.13420 per Ccf is to be added to the Quantity Rate for a period of 36 months, beginning on the effective date of Advice Letter 1227 -W. This surcharge will recover the undercollection in the Balancing-Type Memorandum Account, as of August 31, 2006.

Schedule No. SM-1

Santa Maria Customer Service Area

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all general metered water service.

TERRITORY

Within the established Santa Maria District, San Luis Obispo County and Santa Barbara County.

RATES

Quantity Rates

For all water delivered, per 100 cu. ft.	\$1.267	(I)
--	---------	-----

Service Charge:

Per Meter  
Per Month

For 5/8 x 3/4 inch meter	\$19.65	(I)
For 1/4-inch meter	\$29.50	(I)
For 1-inch meter	\$49.20	(I)
For 1-1/2-inch meter	\$98.35	(I)
For 2-inch meter	\$157.00	(I)
For 3-inch meter	\$295.00	(I)
For 4-inch meter	\$492.00	(I)
For 6-inch meter	\$984.00	(I)
For 8-inch meter	\$1,574.00	(I)
For 10-inch meter	\$2,262.00	(I)

The Service Charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rate.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedule No. UF.



Schedule No. SM-3ML

Santa Maria Customer Service Area

LIMITED METERED IRRIGATION SERVICE

APPLICABILITY

Applicable to metered irrigation water service.

TERRITORY

The unincorporated area known as Lake Marie Ranches located in the former Lake Marie Service Area.

RATES

Quantity Rates

For all water delivered, per 100 cu. ft.	\$0.88200	(I)
--	-----------	-----

Service Charge:

Per Meter  
Per Month

For	¾ inch meter	\$40.25	(I)
For	1-inch meter	\$55.85	(I)
For	3-inch meter	\$120.00	(I)

The Service Charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rate.

SPECIAL CONDITIONS

1. A customer desiring to obtain water deliveries under this schedule must first obtain a written permit from the utility, with service limited to existing customers as of December 31, 1986.
2. The utility will supply only such water at such pressure as may be available from time to time as a result of its normal operations.
3. All bills are subject to the reimbursement fee set forth on Schedule No. UF.

**(END OF ATTACHMENT C)**

# **ATTACHMENT D**

**GOLDEN STATE WATER COMPANY  
STIPULATED QUANTITIES  
ARDEN CORDOVA DISTRICT - A.07-01-009  
Attachment D page 1 of 14**

-----			
	Schedule AC-1		
<u>Number of Metered Services</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Meter Size			
5/8 x 3/4 -inch meter	1,851	1,984	2,121
3/4	218	233	249
1	1,418	1,522	1,627
1 1/2	78	85	91
2	1,102	1,205	1,306
3	149	160	171
4	35	38	40
6	8	9	10
8	4	5	5
10	1	1	1
	-----	-----	-----
TOTAL METERED SERVICES	4,864	5,242	5,621

	Schedule AC-2		
<u>Number of Flat Rate Customers</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Single	10,837	10,779	10,722
Duplex	266	265	263
Additional Unit	0	0	0
Swimming Pool	961	961	961
	-----	-----	-----
TOTAL FLAT RATE CUSTOMERS	11,103	11,044	10,985

Private Fire	548	562	576
	-----	-----	-----
Total Customers	16,515	16,848	17,182
	=====	=====	=====



**GOLDEN STATE WATER COMPANY**  
**STIPULATED QUANTITIES**  
**ARDEN CORDOVA DISTRICT - A.07-01-009**  
Attachment D page 2 of 14  
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WATER CONSUMPTION

<u>Classification</u>	<u>Service Connection</u>			<u>Usage (CCF/CUST)</u>	<u>Consumption (KCcf)</u>		
METERED SERVICES :	<u>2008</u>	<u>2009</u>	<u>2010</u>		<u>2008</u>	<u>2009</u>	<u>2010</u>
Commercial	4,316	4,626	4,936	860.0	3,711.8	3,978.4	4,245.0
Industrial	4	4	4	404.0	1.6	1.6	1.6
Public Authority	26	26	26	6,130.4	159.4	159.4	159.4
Irrigation	518	585	652	1,455.2	753.8	851.3	948.8
Contract	0	0	0	0.0	0.0	0.0	0.0
Other	0	0	0	137.8	0.0	0.0	0.0
	-----	-----	-----		-----	-----	-----
Total Metered	4,864	5,241	5,618		4,626.6	4,990.7	5,354.8
FLAT RATE CUSTOMERS:							
Commercial	11,103	11,044	10,985	376.80	4,183.6	4,161.4	4,139.1
PRIVATE FIRE PROTECTION	548	562	576	39.20	21.5	22.0	22.6
	-----	-----	-----		-----	-----	-----
TOTAL CONNECTIONS	16,515	16,847	17,179		8,831.7	9,174.1	9,516.5
UNACCOUNTED WATER	2.92%	2.92%	2.92%		265.6	275.9	278.5
					-----	-----	-----
TOTAL WATER PRODUCTION					9,097.2	9,449.9	9,795.0
WELLS (KCcf)					6,713.7	7,066.4	7,411.5
PURCHASED WATER (KCcf)					0.0	0.0	0.0
SURFACE WATER (KCcf)					2,383.5	2,383.5	2,383.5

**GOLDEN STATE WATER COMPANY  
STIPULATED QUANTITIES  
BAY POINT DISTRICT - A.07-01-010  
Attachment D page 3 of 14**

-----			
<u>Number of Metered Services</u>	<u>2008</u>	Schedule BY-1 <u>2009</u>	<u>2010</u>
Meter Size			
5/8 x 3/4 -inch meter	4,789	4,794	4,799
3/4	0	0	0
1	58	61	63
1/1/2	11	11	11
2	81	86	92
3	16	15	15
4	2	2	1
6	2	2	2
8	1	1	1
10	0	0	0
	-----	-----	
TOTAL METERED SERVICES	4,960	4,972	4,984
Private Fire	36	39	42
	-----	-----	-----
Total Customers	4,996	5,011	5,026
	=====	=====	=====

**GOLDEN STATE WATER COMPANY  
STIPULATED QUANTITIES  
BAY POINT DISTRICT - A.07-01-010  
Attachment D page 4 of 14**

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WATER CONSUMPTION

<u>Classification</u>	<u>Service Connection</u>			<u>Usage (CCF/CUST)</u>	<u>Consumption (KCcf)</u>		
METERED SERVICES :							
	<u>2008</u>	<u>2009</u>	<u>2010</u>		<u>2008</u>	<u>2009</u>	<u>2010</u>
Commercial	4,876	4,880	4,884	190.4	928.1	928.9	929.7
Industrial	7	7	7	25,481.6	178.4	178.4	178.4
Public Authority	11	9	7	2,012.0	22.1	18.1	14.1
Irrigation	66	76	86	1,596.8	105.4	121.4	137.3
Contract	0	0	0	0.0	0.0	0.0	0.0
Other	0	0	0	0.0	0.0	0.0	0.0
Total Metered	4,960	4,972	4,984		1,234.0	1,246.7	1,259.4
PRIVATE FIRE PROTECTION	36	39	42	199.0	7.2	7.8	8.4
TOTAL CONNECTIONS	4,996	5,011	5,026		1,241.2	1,254.5	1,267.8
UNACCOUNTED WATER	8.02%	8.02%	8.02%		108.222	109.382	104.154
TOTAL WATER PRODUCTION					1,349.4	1,363.9	1,372.0
WELLS (KCcf)					90.7	90.7	90.7
PURCHASED WATER (KCcf)					1,258.7	1,273.2	1,281.2
SURFACE WATER (KCcf)					0.0	0.0	0.0



**GOLDEN STATE WATER COMPANY  
STIPULATED QUANTITIES  
CLEARLAKE DISTRICT - A.07-01-011  
Attachment D page 5 of 14**

-----			
<u>Number of Metered Services</u>	<u>2008</u>	Schedule CL-1 <u>2009</u>	<u>2010</u>
Meter Size			
5/8 x 3/4 -inch meter	2,159	2,173	2,187
3/4	3	3	3
1	8	8	8
1/1/2	2	2	2
2	3	3	3
3	0	0	0
4	0	0	0
6	0	0	0
8	0	0	0
10	0	0	0
	-----	-----	
TOTAL METERED SERVICES	2,175	2,189	2,203
Private Fire	4	4	4
	-----	-----	-----
Total Customers	2,179	2,193	2,207
	=====	=====	=====

**GOLDEN STATE WATER COMPANY  
STIPULATED QUANTITIES  
CLEARLAKE DISTRICT - A.07-01-011  
Attachment D page 6 of 14**

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WATER CONSUMPTION

<u>Classification</u>	<u>Service Connection</u>			<u>Usage (CCF/CUST)</u>	<u>Consumption (KCcf)</u>		
METERED SERVICES :	<u>2008</u>	<u>2009</u>	<u>2010</u>		<u>2008</u>	<u>2009</u>	<u>2010</u>
Commercial	2,173	2,187	2,201	84.2	183.0	184.1	185.3
Industrial	0	0	0	0.0	0.0	0.0	0.0
Public Authority	2	2	2	44.6	0.1	0.1	0.1
Irrigation	0	0	0	0.0	0.0	0.0	0.0
Contract	0	0	0	0.0	0.0	0.0	0.0
Other	0	0	0	0.0	0.0	0.0	0.0
Total Metered	2,175	2,189	2,203		183.1	184.2	185.4
PRIVATE FIRE PROTECTION	4	4	4	0.0	0.0	0.0	0.0
TOTAL CONNECTIONS	2,179	2,193	2,207		183.1	184.2	185.4
UNACCOUNTED WATER	44.61%	44.61%	44.61%		147.4	148.3	149.3
TOTAL WATER PRODUCTION					330.5	332.5	334.7
WELLS (KCcf)					0.0	0.0	0.0
PURCHASED WATER (KCcf)					272.1	274.2	276.4
SURFACE WATER (KCcf)					58.3	58.3	58.3

**GOLDEN STATE WATER COMPANY  
STIPULATED QUANTITIES  
LOS OSOS DISTRICT - A.07-01-012  
Attachment D page 7 of 14**

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<u>Number of Metered Services</u>	<u>2008</u>	Schedule LO-1 <u>2009</u>	<u>2010</u>
Meter Size			
5/8 x 3/4 -inch meter	2,597	2,610	2,622
3/4	410	412	414
1	238	239	240
1 1/2	10	10	10
2	35	35	36
3	4	4	4
4	0	0	0
6	0	0	0
8	0	0	0
10	0	0	0
	-----	-----	
TOTAL METERED SERVICES	3,294	3,310	3,326
Private Fire	19	20	21
	-----	-----	-----
Total Customers	3,313	3,330	3,347
	=====	=====	=====



**GOLDEN STATE WATER COMPANY**  
**STIPULATED QUANTITIES**  
**LOS OSOS DISTRICT - A.07-01-012**  
Attachment D page 8 of 14

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WATER CONSUMPTION

<u>Classification</u>	<u>Service Connection</u>			<u>Usage (CCF/CUST)</u>	<u>Consumption (KCcf)</u>		
METERED SERVICES :							
	<u>2008</u>	<u>2009</u>	<u>2010</u>		<u>2008</u>	<u>2009</u>	<u>2010</u>
Commercial	3,285	3,301	3,317	174.0	571.7	574.5	577.3
Industrial	1	1	1	22.4	0.0	0.0	0.0
Public Authority	8	8	8	2,207.4	17.7	17.7	17.7
Irrigation	1	1	1	206.4	0.2	0.2	0.2
Contract	0	0	0	0.0	0.0	0.0	0.0
Other	0	0	0	742.4	0.0	0.0	0.0
	-----				-----		
Total Metered	3,295	3,311	3,327		589.6	592.4	595.2
PRIVATE FIRE PROTECTION	19	20	21	0.0	0.0	0.0	0.0
	-----				-----		
TOTAL CONNECTIONS	3,314	3,331	3,348		589.6	592.4	595.2
UNACCOUNTED WATER	7.59%	7.59%	7.59%		48.422	48.651	48.880
					-----		
TOTAL WATER PRODUCTION					638.0	641.0	644.1
WELLS (KCcf)					638.0	641.0	641.0
PURCHASED WATER (KCcf)					0.0	0.0	0.0
SURFACE WATER (KCcf)					0.0	0.0	0.0

**GOLDEN STATE WATER COMPANY**  
**STIPULATED QUANTITIES**  
**OJAI DISTRICT - A.07-01-013**  
Attachment D page 9 of 14

	Schedule OJ-1			Schedule OJ-7ML		
<u>Number of Metered Services</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Meter Size						
5/8 x 3/4 -inch meter	1,905	1,915	1,927	6	6	6
3/4	191	192	193	1	1	1
1	550	554	557	2	2	2
1 1/2	64	64	64	0	0	0
2	119	120	120	6	6	6
3	7	7	7	0	0	0
4	1	1	1	0	0	0
6	1	1	1	0	0	0
8	0	0	0	0	0	0
10	0	0	0	0	0	0
TOTAL METERED SERVICES	2,838	2,854	2,870	15	15	15
Schedule OJ-3M						
<u>Number of Metered Services</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>			
Meter Size						
2 -inch meter	3	3	3			
4	0	0	0			
TOTAL METERED SERVICES	3	3	3			
Private Fire	33	34	35			
Total Customers	2,889	2,906	2,923			
	=====	=====	=====			

**GOLDEN STATE WATER COMPANY**  
**STIPULATED QUANTITIES**  
**OJAI DISTRICT - A.07-01-013**  
Attachment D page 10 of 14

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**WATER CONSUMPTION**

<u>Classification</u>	<u>Service Connection</u>			<u>Usage (CCF/CUST)</u>	<u>Consumption (KCcf)</u>		
METERED SERVICES :							
	<u>2008</u>	<u>2009</u>	<u>2010</u>		<u>2008</u>	<u>2009</u>	<u>2010</u>
Commercial	2,807	2,821	2,835	300.6	843.7	847.9	852.1
Industrial	5	6	7	97.2	0.5	0.6	0.7
Public Authority	20	20	20	1,339.8	26.8	26.8	26.8
Irrigation	8	9	10	8,235.4	65.9	74.1	82.4
Contract	15	15	15	786.4	11.8	11.8	11.8
Other	1	1	1	91.4	0.1	0.1	0.1
	-----				-----		
Total Metered	2,856	2,872	2,888		948.8	961.3	973.9
PRIVATE FIRE PROTECTION	33	34	35	1.0	0.0	0.0	0.0
	-----				-----		
TOTAL CONNECTIONS	2,889	2,906	2,923		948.8	961.3	973.9
UNACCOUNTED WATER	13.32%	13.32%	13.32%		145.785	147.704	149.643
	-----				-----		
TOTAL WATER PRODUCTION					1,094.6	1,109.0	1,123.6
WELLS (KCcf)					880.5	894.9	909.4
PURCHASED WATER (KCcf)					214.1	214.1	214.1
SURFACE WATER (KCcf)					0.0	0.0	0.0



**GOLDEN STATE WATER COMPANY  
STIPULATED QUANTITIES  
SANTA MARIA DISTRICT - A.07-01-014  
Attachment D page 11 of 14**

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Number of Metered Services	Schedule SM-1		
	2008	2009	2010
Meter Size			
5/8 x 3/4inch meter	11,682	11,750	11,817
3/4	451	454	457
1	833	838	844
1 1/2	53	53	53
2	168	170	172
3	17	17	17
4	2	2	2
6	1	1	1
8	0	0	0
10	0	0	0
TOTAL METERED SERVICES	13,207	13,285	13,363
Number of Metered Services	Schedule SM-3ML		
	2008	2009	2010
Meter Size			
3/4-inch meter	4	4	4
1	2	2	2
3	2	2	2
TOTAL METERED SERVICES	8	8	8
Private Fire	39	39	39
Total Customers	13,254	13,332	13,410
	=====	=====	=====

**GOLDEN STATE WATER COMPANY  
STIPULATED QUANTITIES  
SANTA MARIA DISTRICT - A.07-01-014  
Attachment D page 12 of 14**

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WATER CONSUMPTION

<u>Classification</u>	<u>Service Connection</u>			<u>Usage (CCF/CUST)</u>	<u>Consumption (KCcf)</u>		
METERED SERVICES :							
	<u>2008</u>	<u>2009</u>	<u>2010</u>		<u>2008</u>	<u>2009</u>	<u>2010</u>
Commercial	13,173	13,249	13,325	314.1	4,137.6	4,161.5	4,185.4
Industrial	5	5	5	38.0	0.2	0.2	0.2
Public Authority	16	16	16	6,542.6	104.7	104.7	104.7
Irrigation	21	23	25	1,726.4	36.3	39.7	43.2
Contract	0	0	0	0.0	0.0	0.0	0.0
Other	0	0	0	409.4	0.0	0.0	0.0
Total Metered	13,215	13,293	13,371		4,278.8	4,306.1	4,333.4
PRIVATE FIRE PROTECTION	39	39	39	72.2	2.8	2.8	2.8
TOTAL CONNECTIONS	13,254	13,332	13,410		4,281.6	4,308.9	4,336.2
UNACCOUNTED WATER	10.54%	10.54%	10.54%		504.383	507.601	510.820
TOTAL WATER PRODUCTION					4,786.0	4,816.5	4,847.1
WELLS (KCcf)					4,786.0	4,816.5	4,847.1
PURCHASED WATER (KCcf)					0.0	0.0	0.0
SURFACE WATER (KCcf)					0.0	0.0	0.0

**GOLDEN STATE WATER COMPANY  
STIPULATED QUANTITIES  
SIMI VALLEY DISTRICT - A.07-01-015  
Attachment D page 13 of 14**

-----			
<u>Number of Metered Services</u>	<u>2008</u>	Schedule SI-1 <u>2009</u>	<u>2010</u>
Meter Size			
5/8 x 3/4 -inch meter	12,479	12,501	12,525
3/4	0	0	0
1	211	214	216
1 1/2	123	125	126
2	400	406	412
3	25	26	27
4	3	3	3
6	4	4	4
8	2	2	2
10	0	0	0
	-----	-----	
TOTAL METERED SERVICES	13,247	13,281	13,315
Private Fire	158	167	176
	-----	-----	-----
Total Customers	13,405	13,448	13,491
	=====	=====	=====



**GOLDEN STATE WATER COMPANY  
STIPULATED QUANTITIES  
SIMI VALLEY DISTRICT - A.07-01-015  
Attachment D page 14 of 14**

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WATER CONSUMPTION

<u>Classification</u>	<u>Service Connection</u>			<u>Usage (CCF/CUST)</u>	<u>Consumption (KCcf)</u>		
METERED SERVICES :	<u>2008</u>	<u>2009</u>	<u>2010</u>		<u>2008</u>	<u>2009</u>	<u>2010</u>
Commercial	13,065	13,089	13,113	249.3	3,256.5	3,262.4	3,268.4
Industrial	38	44	50	916.2	34.8	40.3	45.8
Public Authority	115	115	115	2,185.4	251.3	251.3	251.3
Irrigation	20	23	26	1,376.4	27.5	31.7	35.8
Contract	0	0	0	0.0	0.0	0.0	0.0
Other	9	10	11	263.6	2.4	2.6	2.9
Total Metered	13,247	13,281	13,315		3,572.5	3,588.4	3,604.2
PRIVATE FIRE PROTECTION	158	167	176	912.6	144.2	152.4	160.6
TOTAL CONNECTIONS	13,405	13,448	13,491		3,716.7	3,740.8	3,764.8
UNACCOUNTED WATER	7.14%	7.14%	7.14%		285.662	287.514	289.365
TOTAL WATER PRODUCTION					4,002.3	4,028.3	4,054.2
WELLS (KCcf)					448.3	448.3	448.3
PURCHASED WATER (KCcf)					3,554.0	3,580.0	3,605.9
SURFACE WATER (KCcf)					0.0	0.0	0.0

**(END OF ATTACHMENT D)**

# **ATTACHMENT E**

**GOLDEN STATE WATER COMPANY  
ARDEN CORDOVA DISTRICT - A.07-01-009**

**Schedule AC-1  
Bill Comparison for 5/8-inch Meter**

2008 Rates

Monthly Usage (Cubic Feet)	At Present Rates	At Adopted Rates	Increase Amount	Percent Increase
500	\$10.11	\$12.59	\$2.48	24.53%
1,000	\$12.52	\$15.53	\$3.01	24.04%
1,500	\$14.93	\$18.47	\$3.54	23.71%
2,000	\$17.34	\$21.41	\$4.07	23.47%
5,000	\$31.80	\$39.05	\$7.25	22.80%
10,000	\$55.90	\$68.45	\$12.55	22.45%
50,000	\$248.70	\$303.65	\$54.96	22.10%
75,000	\$369.19	\$450.65	\$81.46	22.06%
	<u>current</u>	<u>2008</u>		
Serv Charge	\$7.70	\$9.65		
Qty Charge	\$0.482	\$0.588		

**GOLDEN STATE WATER COMPANY  
ARDEN CORDOVA DISTRICT - A.07-01-009**

**Schedule AC-2  
Bill Comparison for Flat Rate Customers**

2008 Rates

Customer Type	At Present Rates	At Adopted Rates	Increase Amount	Percent Increase
Single	\$32.52	\$39.70	\$7.18	22.08%
Duplex	\$64.02	\$78.10	\$14.08	21.99%
Additional unit	\$32.52	\$39.70	\$7.18	22.08%
Swimming Pool	\$7.10	\$8.65	\$1.55	21.83%



**GOLDEN STATE WATER COMPANY  
BAY POINT DISTRICT - A.07-01-010**

**Schedule BY-1  
Bill Comparison for 5/8-inch Meter**

2008 Rates

Monthly Usage (Cubic Feet)	At Present Rates	At Adopted Rates	Increase Amount	Percent Increase
500	\$39.71	\$43.86	\$4.15	10.46%
1,000	\$55.72	\$60.17	\$4.45	7.99%
<b>1,600 (Avg)</b>	\$74.93	\$79.74	\$4.82	6.43%
2,000	\$87.73	\$92.79	\$5.06	5.77%
2,500	\$103.74	\$109.10	\$5.36	5.17%
3,000	\$119.75	\$125.41	\$5.66	4.73%
4,000	\$151.76	\$158.03	\$6.27	4.13%
10,000	\$343.86	\$353.75	\$9.89	2.88%

	<u>current</u>	<u>2008</u>	<u>2009</u>
Serv Charge	\$23.70	\$27.55	\$27.65
Qty Charge	\$3.2016	\$3.262	\$3.269

**GOLDEN STATE WATER COMPANY  
CLEARLAKE DISTRICT - A.07-01-011**

**Schedule CL-1  
Bill Comparison for 5/8-inch Meter**

2008 Rates

Monthly Usage (Cubic Feet)	At Present Rates	At Adopted Rates	Increase Amount	Percent Increase
500	\$55.50	\$61.06	\$5.56	10.02%
<b>700 (Avg)</b>	\$63.04	\$68.62	\$5.58	8.86%
1,000	\$74.35	\$79.97	\$5.62	7.56%
2,000	\$112.05	\$117.79	\$5.74	5.12%
2,500	\$130.90	\$136.70	\$5.80	4.43%
3,000	\$149.75	\$155.61	\$5.86	3.92%
4,000	\$187.45	\$193.43	\$5.98	3.19%
10,000	\$413.64	\$420.35	\$6.71	1.62%

	<u>current</u>	<u>2008</u>	<u>2009</u>
Serv Charge	\$36.65	\$42.15	\$42.35
Qty Charge	\$3.7699	\$3.782	\$3.800

**GOLDEN STATE WATER COMPANY  
LOS OSOS DISTRICT - A.07-01-012**

**Schedule LO-1  
Bill Comparison for 5/8-inch Meter**

2008 Rates

Monthly Usage (Cubic Feet)	At Present Rates	At Adopted Rates	Increase Amount	Percent Increase
500	\$28.70	\$41.52	\$12.81	44.63%
700	\$32.55	\$46.92	\$14.38	44.17%
1,000	\$38.31	\$55.03	\$16.72	43.65%
<b>1,500 (Avg)</b>	\$47.91	\$68.55	\$20.63	43.07%
2,500	\$67.12	\$95.58	\$28.46	42.40%
3,000	\$76.72	\$109.09	\$32.37	42.19%
4,000	\$95.93	\$136.12	\$40.19	41.90%
10,000	\$211.18	\$298.30	\$87.13	41.26%

	<u>current</u>	<u>2008</u>	<u>2009</u>
Serv Charge	\$19.10	\$28.00	\$28.30
Qty Charge	\$1.9208	\$2.703	\$2.732

**GOLDEN STATE WATER COMPANY  
OJAI DISTRICT - A.07-01-013**

**Schedule OJ-1  
Bill Comparison for 5/8-inch Meter**

2008 Rates

Monthly Usage (Cubic Feet)	At Present Rates	At Adopted Rates	Increase Amount	Percent Increase
500	\$29.18	\$42.28	\$13.10	44.90%
700	\$33.32	\$47.37	\$14.05	42.16%
1,000	\$39.54	\$55.01	\$15.47	39.12%
1,500	\$49.91	\$67.75	\$17.84	35.75%
2,500	\$72.38	\$95.36	\$22.98	31.75%
<b>3,000 (Avg)</b>	\$84.49	\$110.24	\$25.75	30.48%
4,000	\$108.71	\$140.00	\$31.29	28.78%
10,000	\$254.03	\$318.56	\$64.53	25.40%

	<u>current</u>	<u>2008</u>	<u>2009</u>
Serv Charge	\$19.55	\$30.45	\$29.80
Qty Charge 0-5 Ccf	\$1.925	\$2.365	\$2.308
5-20 Ccf	\$2.073	\$2.547	\$2.486
>20 Ccf	\$2.422	\$2.976	\$2.904



**GOLDEN STATE WATER COMPANY  
SANTA MARIA DISTRICT - A.07-01-014**

**Schedule SM-1  
Bill Comparison for 5/8-inch Meter**

2008 Rates

Monthly Usage (Cubic Feet)	At Present Rates	At Adopted Rates	Increase Amount	Percent Increase
500	\$22.49	\$25.99	\$3.50	15.56%
700	\$24.76	\$28.52	\$3.76	15.18%
1,000	\$28.17	\$32.32	\$4.15	14.73%
1,500	\$33.86	\$38.66	\$4.80	14.17%
<b>2,600 (Avg)</b>	\$46.36	\$52.59	\$6.23	13.43%
3,000	\$50.91	\$57.66	\$6.75	13.25%
4,000	\$62.28	\$70.33	\$8.05	12.92%
10,000	\$130.51	\$146.35	\$15.84	12.14%

	<u>current</u>	<u>2008</u>	<u>2009</u>
Serv Charge	\$16.80	\$19.65	\$19.80
Qty Charge	\$1.1371	\$1.267	\$1.271

**GOLDEN STATE WATER COMPANY  
SIMI VALLEY DISTRICT - A.07-01-015**

**Schedule SI-1  
Bill Comparison for 5/8-inch Meter**

2008 Rates

Monthly Usage (Cubic Feet)	At Present Rates	At Adopted Rates	Increase Amount	Percent Increase
500	\$21.62	\$23.12	\$1.50	6.92%
700	\$25.87	\$27.72	\$1.86	7.17%
1,000	\$32.24	\$34.63	\$2.39	7.42%
1,500	\$42.86	\$46.15	\$3.29	7.68%
<b>2,100 (Avg)</b>	\$55.60	\$59.96	\$4.37	7.85%
3,000	\$74.71	\$80.69	\$5.98	8.00%
4,000	\$95.95	\$103.72	\$7.77	8.10%
10,000	\$223.37	\$241.90	\$18.53	8.30%

	<u>current</u>	<u>2008</u>	<u>2009</u>
Serv Charge	\$11.00	\$11.60	\$11.80
Qty Charge	\$2.1237	\$2.303	\$2.320

**(END OF ATTACHMENT E)**

# **ATTACHMENT F**

**Attachment F**

Page 1 of 7

**GOLDEN STATE WATER COMPANY  
REGION 1 - ARDEN CORDOVA A.07-01-009**

**RATE BASE**

(Dollars in thousands)

	2008	2009
<b>RATE BASE</b>		
Utility Plant	97,990.3	99,364.0
Acquisition Adjustment	0.0	0.0
Total Utility Plant	97,990.3	99,364.0
Depreciation Reserve	(23,685.8)	(26,862.2)
Net Utility Plant	74,304.5	72,501.8
Material & Supplies	55.3	55.3
Advances for Construction	(23,140.5)	(22,096.2)
Contribution	(32,216.7)	(31,099.1)
Rate Base before Adjustment	19,002.6	19,361.7
ACRS & MACRS Depreciation	(5,593.4)	(5,671.8)
Investment Tax Credit	(261.7)	(256.4)
Unicap 86	744.6	755.1
Connections	506.8	545.7
Advances (Gross-Up)	505.6	481.8
Contributions (Gross-Up)	0.0	0.0
Deferred Revenues	(333.3)	(333.3)
Invest. in Other Water Companies	0.0	0.0
Deferred Rate Case Expenses	0.0	0.0
Allowance for Working Cash	(232.7)	(232.7)
Common Utility Allocation	1,907.9	1,675.2
Weighted Average Rate Base	16,246.4	16,325.3



**Attachment F**

Page 2 of 7

**GOLDEN STATE WATER COMPANY  
REGION 1 - BAY POINT A.07-01-010**

**RATE BASE**

(Dollars in thousands)

	2008	2009
<b>RATE BASE</b>		
Utility Plant	26,021.8	26,903.4
Acquisition Adjustment	747.0	747.0
Total Utility Plant	26,768.8	27,650.4
Depreciation Reserve	(8,612.9)	(9,468.2)
Net Utility Plant	18,156.0	18,182.2
Material & Supplies	2.1	2.1
Advances for Construction	(3,208.1)	(3,168.8)
Contribution	(2,057.2)	(2,003.4)
Rate Base before Adjustment	12,892.8	13,012.2
ACRS & MACRS Depreciation	(2,137.7)	(2,210.1)
Investment Tax Credit	(71.8)	(70.6)
Unicap 86	185.6	191.9
Connections	104.9	142.7
Advances (Gross-Up)	217.4	207.5
Contributions (Gross-Up)	0.0	0.0
Deferred Revenues	(36.6)	(36.6)
Invest. in Other Water Companies	0.0	0.0
Deferred Rate Case Expenses	0.0	0.0
Allowance for Working Cash	(29.5)	(29.5)
Common Utility Allocation	405.1	355.7
Weighted Average Rate Base	11,530.1	11,563.1

**Attachment F**

Page 3 of 7

**GOLDEN STATE WATER COMPANY  
REGION 1 - CLEARLAKE A.07-01-011**

**RATE BASE**

(Dollars in thousands)

	2008	2009
<b>RATE BASE</b>		
Utility Plant	8,623.8	8,958.9
Acquisition Adjustment	0.0	0.0
Total Utility Plant	8,623.8	8,958.9
Depreciation Reserve	(2,897.4)	(3,179.8)
Net Utility Plant	5,726.4	5,779.1
Material & Supplies	20.2	20.2
Advances for Construction	(108.8)	(137.4)
Contribution	(142.5)	(152.7)
Rate Base before Adjustment	5,495.3	5,509.3
ACRS & MACRS Depreciation	(1,025.3)	(1,065.1)
Investment Tax Credit	(48.0)	(47.6)
Unicap 86	49.6	51.6
Connections	10.9	12.9
Advances (Gross-Up)	7.2	6.8
Contributions (Gross-Up)	0.0	0.0
Deferred Revenues	(0.4)	(0.4)
Invest. in Other Water Companies	0.0	0.0
Deferred Rate Case Expenses	0.0	0.0
Allowance for Working Cash	13.8	13.8
Common Utility Allocation	138.8	121.9
Weighted Average Rate Base	4,642.0	4,603.1

**Attachment F**

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**GOLDEN STATE WATER COMPANY  
REGION 1 - LOS OSOS A.07-01-012**

**RATE BASE**

(Dollars in thousands)

	2008	2009
<b>RATE BASE</b>		
Utility Plant	15,038.5	15,915.1
Acquisition Adjustment	0.0	0.0
Total Utility Plant	15,038.5	15,915.1
Depreciation Reserve	(4,457.7)	(4,935.4)
Net Utility Plant	10,580.7	10,979.7
Material & Supplies	13.1	13.1
Advances for Construction	(899.4)	(881.4)
Contribution	(937.5)	(938.8)
Rate Base before Adjustment	8,757.0	9,172.7
ACRS & MACRS Depreciation	(1,111.4)	(1,176.2)
Investment Tax Credit	(8.1)	(7.3)
Unicap 86	112.4	118.9
Connections	15.3	16.5
Advances (Gross-Up)	84.3	80.2
Contributions (Gross-Up)	0.0	0.0
Deferred Revenues	1.0	1.0
Invest. in Other Water Companies	0.0	0.0
Deferred Rate Case Expenses	0.0	0.0
Allowance for Working Cash	97.5	97.5
Common Utility Allocation	253.8	235.4
Weighted Average Rate Base	8,201.9	8,538.7

**Attachment F**

Page 5 of 7

**GOLDEN STATE WATER COMPANY  
REGION 1 - OJAI A.07-01-013**

**RATE BASE**

(Dollars in thousands)

	2008	2009
<b>RATE BASE</b>		
Utility Plant	16,986.1	17,332.2
Acquisition Adjustment	0.0	0.0
Total Utility Plant	16,986.1	17,332.2
Depreciation Reserve	(3,681.4)	(4,332.0)
Net Utility Plant	13,304.7	13,000.1
Material & Supplies	5.1	5.1
Advances for Construction	(323.0)	(329.9)
Contribution	(396.5)	(390.6)
Rate Base before Adjustment	12,590.4	12,284.8
ACRS & MACRS Depreciation	(1,189.7)	(1,214.0)
Investment Tax Credit	(31.8)	(30.9)
Unicap 86	140.0	142.9
Connections	28.0	33.4
Advances (Gross-Up)	9.2	8.8
Contributions (Gross-Up)	0.0	0.0
Deferred Revenues	(5.9)	(5.9)
Invest. in Other Water Companies	0.0	0.0
Deferred Rate Case Expenses	0.0	0.0
Allowance for Working Cash	83.3	83.3
Common Utility Allocation	314.8	291.9
Weighted Average Rate Base	11,938.3	11,594.3



**Attachment F**

Page 6 of 7

**GOLDEN STATE WATER COMPANY  
REGION 1 - SANTA MARIA A.07-01-014**

**RATE BASE**

(Dollars in thousands)

	2008	2009
<b>RATE BASE</b>		
Utility Plant	42,952.7	44,638.2
Acquisition Adjustment	0.0	0.0
Total Utility Plant	42,952.7	44,638.2
Depreciation Reserve	(13,572.7)	(14,926.3)
Net Utility Plant	29,380.0	29,711.8
Material & Supplies	43.9	43.9
Advances for Construction	(4,343.5)	(4,368.8)
Contribution	(1,252.9)	(1,287.9)
Rate Base before Adjustment	23,827.5	24,099.0
ACRS & MACRS Depreciation	(2,800.2)	(2,910.1)
Investment Tax Credit	(233.4)	(230.5)
Unicap 86	380.6	395.5
Connections	96.4	116.6
Advances (Gross-Up)	314.3	299.0
Contributions (Gross-Up)	0.0	0.0
Deferred Revenues	(27.7)	(27.7)
Invest. in Other Water Companies	0.0	0.0
Deferred Rate Case Expenses	0.0	0.0
Allowance for Working Cash	53.7	53.7
Common Utility Allocation	985.1	913.4
Weighted Average Rate Base	22,596.3	22,708.9

**Attachment F**

Page 7 of 7

**GOLDEN STATE WATER COMPANY  
REGION 1 - SIMI VALLEY A.07-01-015**

**RATE BASE**

(Dollars in thousands)

	2008	2009
<b>RATE BASE</b>		
Utility Plant	24,010.7	25,277.1
Acquisition Adjustment	0.0	0.0
Total Utility Plant	24,010.7	25,277.1
Depreciation Reserve	(9,021.3)	(9,722.6)
Net Utility Plant	14,989.4	15,554.5
Material & Supplies	41.2	41.2
Advances for Construction	(3,846.2)	(3,780.9)
Contribution	(1,516.2)	(1,672.3)
Rate Base before Adjustment	9,668.1	10,142.5
ACRS & MACRS Depreciation	(1,846.3)	(1,943.7)
Investment Tax Credit	(50.5)	(47.2)
Unicap 86	339.1	356.9
Connections	70.8	76.2
Advances (Gross-Up)	134.9	128.7
Contributions (Gross-Up)	0.0	0.0
Deferred Revenues	9.2	9.2
Invest. in Other Water Companies	0.0	0.0
Deferred Rate Case Expenses	0.0	0.0
Allowance for Working Cash	149.9	149.9
Common Utility Allocation	1,160.6	1,076.2
Weighted Average Rate Base	9,635.7	9,948.8

**(END OF ATTACHMENT F)**

# **ATTACHMENT G**

## Attachment G

Page 1 of 7

### GOLDEN STATE WATER COMPANY COMPUTATION of TAXES ON INCOME AT PRESENT AND PROPOSED RATES ARDEN CORDOVA DISTRICT - A.07-01-009

(Dollars in Thousands)

	<u>AT PRESENT RATES</u> <u>2006</u>	<u>AT ADOPTED RATES</u> <u>2006</u>
Operating Revenues	8,742.3	10,669.5
Deductions:		
Operating Expenses	8,406.4	8,413.9
Book Depreciation - CSA	(1,817.2)	(1,817.2)
Book Depreciation - General Office	(102.9)	(102.9)
Interest	588.1	588.1
Deductions Excluding Depreciation	7,074.3	7,081.9
State Tax Calculation:		
Taxable Income Before Tax Depreciation and Other Schedule M's	1,668.0	3,587.6
Add (Deduct):		
Tax Depreciation - State	(2,209.9)	(2,209.9)
Other Schedule M Items	134.7	134.7
State Taxable Income	(407.3)	1,512.3
Total State Tax @ 8.84%	(36.0)	133.7
Federal Tax Calculation:		
Taxable Income before Tax Depreciation and Other Schedule M's	1,668.0	3,587.6
Add (Deduct):		
Excess Tax Depreciation - Flow Through	128.1	128.1
Book Depreciation - CSA	(1,817.2)	(1,817.2)
Book Depreciation - G.O.	(102.9)	(102.9)
State Tax	36.0	36.0
Other Schedule M Items	111.1	111.1
Deferred Revenue Amortization - Contrib.	2.4	2.4
Federal Taxable Income	25.4	1,945.0
Federal Tax @ 35.00%	8.9	680.8
Total Federal & State Tax	(27.1)	814.4



## Attachment G

Page 2 of 7

### GOLDEN STATE WATER COMPANY COMPUTATION of TAXES ON INCOME AT PRESENT AND PROPOSED RATES BAY POINT DISTRICT - A.07-01-010

(Dollars in Thousands)

	<u>AT PRESENT RATES</u> <u>2006</u>	<u>AT ADOPTED RATES</u> <u>2006</u>
Operating Revenues	5,747.3	6,102.3
Deductions:		
Operating Expenses	4,609.4	4,614.7
Book Depreciation - CSA	(747.2)	(747.2)
Book Depreciation - General Office	(21.8)	(21.8)
Interest	417.4	417.4
Deductions Excluding Depreciation	4,257.7	4,263.0
State Tax Calculation:		
Taxable Income Before Tax Depreciation and Other Schedule M's	1,489.5	1,839.2
Add (Deduct):		
Tax Depreciation - State	(908.7)	(908.7)
Other Schedule M Items	28.6	28.6
State Taxable Income	609.4	959.1
Total State Tax @ 8.84%	53.9	84.8
Federal Tax Calculation:		
Taxable Income before Tax Depreciation and Other Schedule M's	1,489.5	1,839.2
Add (Deduct):		
Excess Tax Depreciation - Flow Through	36.9	36.9
Book Depreciation - CSA	(747.2)	(747.2)
Book Depreciation - G.O.	(21.8)	(21.8)
State Tax	(53.9)	(53.9)
Other Schedule M Items	23.6	23.6
Deferred Revenue Amortization - Contrib.	9.2	9.2
Federal Taxable Income	736.3	1,086.0
Federal Tax @ 35.00%	257.7	380.1
Total Federal & State Tax	311.6	464.9

## Attachment G

Page 3 of 7

### GOLDEN STATE WATER COMPANY COMPUTATION of TAXES ON INCOME AT PRESENT AND PROPOSED RATES CLEARLAKE DISTRICT - A.07-01-011

(Dollars in Thousands)

	<u>AT PRESENT RATES</u>	<u>AT ADOPTED RATES</u>
	<u>2006</u>	<u>2006</u>
Operating Revenues	1,668.2	1,819.9
Deductions:		
Operating Expenses	1,213.3	1,214.0
Book Depreciation - CSA	(307.7)	(307.7)
Book Depreciation - General Office	(7.5)	(7.5)
Interest	168.0	168.0
Deductions Excluding Depreciation	1,066.2	1,066.9
State Tax Calculation:		
Taxable Income Before Tax Depreciation and Other Schedule M's	602.0	753.0
Add (Deduct):		
Tax Depreciation - State	(374.2)	(374.2)
Other Schedule M Items	9.9	9.9
State Taxable Income	237.7	388.7
Total State Tax @ 8.84%	21.0	34.4
Federal Tax Calculation:		
Taxable Income before Tax Depreciation and Other Schedule M's	602.0	753.0
Add (Deduct):		
Excess Tax Depreciation - Flow Through	27.1	27.1
Book Depreciation - CSA	(307.7)	(307.7)
Book Depreciation - G.O.	(7.5)	(7.5)
State Tax	(21.0)	(21.0)
Other Schedule M Items	8.1	8.1
Deferred Revenue Amortization - Contrib.	4.5	4.5
Federal Taxable Income	305.6	456.5
Federal Tax @ 35.00%	106.9	159.8
Total Federal & State Tax	128.0	194.1

## Attachment G

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### GOLDEN STATE WATER COMPANY COMPUTATION of TAXES ON INCOME AT PRESENT AND PROPOSED RATES OJAI DISTRICT - A.07-01-013

(Dollars in Thousands)

	<u>AT PRESENT RATES</u> <u>2006</u>	<u>AT ADOPTED RATES</u> <u>2006</u>
Operating Revenues	3,261.6	4,400.4
Deductions:		
Operating Expenses	2,808.7	2,824.0
Book Depreciation - CSA	(643.3)	(643.3)
Book Depreciation - General Office	(17.3)	(17.3)
Interest	432.2	432.2
Deductions Excluding Depreciation	2,580.2	2,595.5
State Tax Calculation:		
Taxable Income Before Tax Depreciation and Other Schedule M's	681.4	1,804.9
Add (Deduct):		
Tax Depreciation - State	(782.4)	(782.4)
Other Schedule M Items	22.6	22.6
State Taxable Income	(78.3)	1,045.2
Total State Tax @ 8.84%	(6.9)	92.4
Federal Tax Calculation:		
Taxable Income before Tax Depreciation and Other Schedule M's	681.4	1,804.9
Add (Deduct):		
Excess Tax Depreciation - Flow Through	44.5	44.5
Book Depreciation - CSA	(643.3)	(643.3)
Book Depreciation - G.O.	(17.3)	(17.3)
State Tax	6.9	6.9
Other Schedule M Items	18.7	18.7
Deferred Revenue Amortization - Contrib.	0.3	0.3
Federal Taxable Income	91.1	1,214.6
Federal Tax @ 35.00%	31.9	425.1
Total Federal & State Tax	25.0	517.5

## Attachment G

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### GOLDEN STATE WATER COMPANY COMPUTATION of TAXES ON INCOME AT PRESENT AND PROPOSED RATES LOS OSOS DISTRICT - A.07-01-012

(Dollars in Thousands)

	<u>AT PRESENT RATES</u> <u>2006</u>	<u>AT ADOPTED RATES</u> <u>2006</u>
Operating Revenues	2,103.8	3,013.7
Deductions:		
Operating Expenses	1,919.3	1,920.2
Book Depreciation - CSA	(442.8)	(442.8)
Book Depreciation - General Office	(14.0)	(14.0)
Interest	296.9	296.9
Deductions Excluding Depreciation	1,759.4	1,760.2
State Tax Calculation:		
Taxable Income Before Tax Depreciation and Other Schedule M's	344.4	1,253.4
Add (Deduct):		
Tax Depreciation - State	(538.5)	(538.5)
Other Schedule M Items	18.3	18.3
State Taxable Income	(175.8)	733.2
Total State Tax @ 8.84%	(15.5)	64.8
Federal Tax Calculation:		
Taxable Income before Tax Depreciation and Other Schedule M's	344.4	1,253.4
Add (Deduct):		
Excess Tax Depreciation - Flow Through	33.0	33.0
Book Depreciation - CSA	(442.8)	(442.8)
Book Depreciation - G.O.	(14.0)	(14.0)
State Tax	15.5	15.5
Other Schedule M Items	15.1	15.1
Deferred Revenue Amortization - Contrib.	0.3	0.3
Federal Taxable Income	(48.5)	860.6
Federal Tax @ 35.00%	(17.0)	301.2
Total Federal & State Tax	(32.5)	366.0



## Attachment G

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### **GOLDEN STATE WATER COMPANY COMPUTATION of TAXES ON INCOME AT PRESENT AND PROPOSED RATES SANTA MARIA DISTRICT - A.07-01-014**

(Dollars in Thousands)

	<u>AT PRESENT RATES</u> <u>2006</u>	<u>AT ADOPTED RATES</u> <u>2006</u>
Operating Revenues	8,202.5	9,322.5
Deductions:		
Operating Expenses	6,342.7	6,343.4
Book Depreciation - CSA	(1,382.6)	(1,382.6)
Book Depreciation - General Office	(54.2)	(54.2)
Interest	818.0	818.0
Deductions Excluding Depreciation	5,723.9	5,724.6
State Tax Calculation:		
Taxable Income Before Tax Depreciation and Other Schedule M's	2,478.6	3,597.9
Add (Deduct):		
Tax Depreciation - State	(1,681.4)	(1,681.4)
Other Schedule M Items	70.9	70.9
State Taxable Income	868.1	1,987.4
Total State Tax @ 8.84%	76.7	175.7
Federal Tax Calculation:		
Taxable Income before Tax Depreciation and Other Schedule M's	2,478.6	3,597.9
Add (Deduct):		
Excess Tax Depreciation - Flow Through	132.4	132.4
Book Depreciation - CSA	(1,382.6)	(1,382.6)
Book Depreciation - G.O.	(54.2)	(54.2)
State Tax	(76.7)	(76.7)
Other Schedule M Items	58.5	58.5
Deferred Revenue Amortization - Contrib.	7.9	7.9
Federal Taxable Income	1,163.8	2,283.1
Federal Tax @ 35.00%	407.3	799.1
Total Federal & State Tax	484.1	974.8

## Attachment G

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### GOLDEN STATE WATER COMPANY COMPUTATION of TAXES ON INCOME AT PRESENT AND PROPOSED RATES SIMI VALLEY DISTRICT - A.07-01-015

(Dollars in Thousands)

	<u>AT PRESENT RATES</u> <u>2006</u>	<u>AT ADOPTED RATES</u> <u>2006</u>
Operating Revenues	9,983.8	10,750.4
Deductions:		
Operating Expenses	9,391.6	9,402.2
Book Depreciation - CSA	(695.6)	(695.6)
Book Depreciation - General Office	(63.8)	(63.8)
Interest	348.8	348.8
Deductions Excluding Depreciation	8,981.0	8,991.6
State Tax Calculation:		
Taxable Income Before Tax Depreciation and Other Schedule M's	1,002.8	1,758.8
Add (Deduct):		
Tax Depreciation - State	(846.0)	(846.0)
Other Schedule M Items	83.4	83.4
State Taxable Income	240.3	996.2
Total State Tax @ 8.84%	21.2	88.1
Federal Tax Calculation:		
Taxable Income before Tax Depreciation and Other Schedule M's	1,002.8	1,758.8
Add (Deduct):		
Excess Tax Depreciation - Flow Through	108.4	108.4
Book Depreciation - CSA	(695.6)	(695.6)
Book Depreciation - G.O.	(63.8)	(63.8)
State Tax	(21.2)	(21.2)
Other Schedule M Items	68.8	68.8
Deferred Revenue Amortization - Contrib.	2.9	2.9
Federal Taxable Income	402.2	1,158.2
Federal Tax @ 35.00%	140.8	405.4
Total Federal & State Tax	162.0	493.4

(END OF ATTACHMENT G)